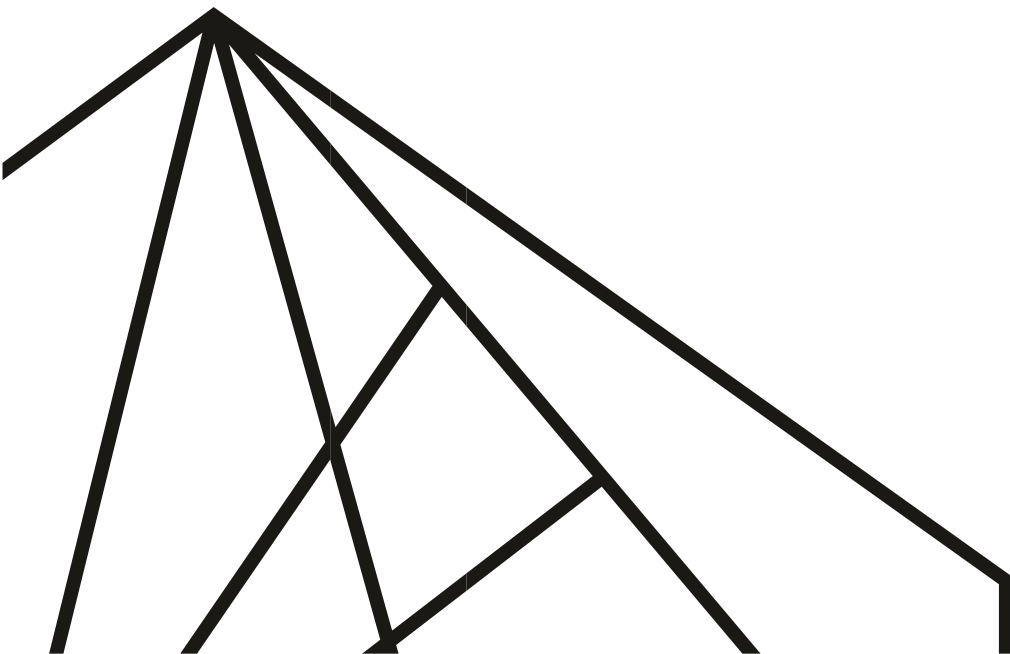
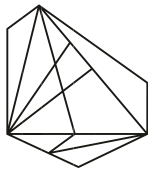


BOARD OF
**PROFESSIONAL
ENGINEERS**
OF QUEENSLAND

Board of Professional Engineers of Queensland Annual Report 2022-23





This annual report provides information about the performance of the Board of Professional Engineers of Queensland for the financial year ending 30 June 2023.

This annual report has been prepared for the Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement to submit to Parliament. It has also been prepared for the information of stakeholders including the Commonwealth and local governments, industry and business associations, community groups, and staff.

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact us on 07 3210 3100 and an interpreter will be arranged to effectively communicate the report to you.



Further copies of this annual report can be obtained by calling 07 3210 3100, emailing admin@bpeq.qld.gov.au or by visiting www.bpeq.qld.gov.au.

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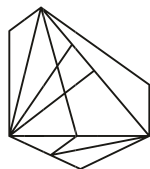
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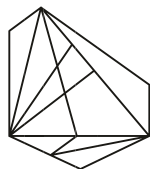
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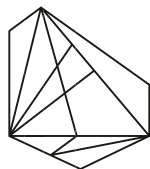


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Letter of compliance



BOARD OF
**PROFESSIONAL
ENGINEERS**
OF QUEENSLAND

6 September 2023

The Honourable Mick de Brenni MP

Minister for Energy, Renewables and Hydrogen and
Minister for Public Works and Procurement
GPO Box 2457
BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2022-23 and financial statements for the Board of Professional Engineers of Queensland.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the *Annual Report Requirements* for Queensland Government Agencies.

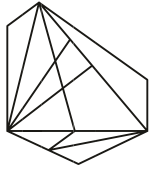
A checklist outlining the annual reporting requirements is provided at page 45 of this annual report.

Yours sincerely

Andrew Seccombe
Chairperson
Board of Professional Engineers of Queensland

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ABN 85 257 425 108

www.bpeq.qld.gov.au



Introduction

Who we are

The Board of Professional Engineers of Queensland (**BPEQ**) is the first engineering regulatory body established in Australia. Since 1930, Queensland has led the way in the regulation of the engineering profession. Owing to the foresight of University of Queensland Professor Roger Hawken, Queensland has had a regulatory scheme that protects the public and sets the standard of engineering.

Public safeguards and professional engineering standards are established through the *Professional Engineers Act 2002* (Qld) (**PE Act**). The original PE Act was passed in 1929 creating the registered professional engineer of Queensland (**RPEQ**) system. Any person providing a professional engineering service in or for Queensland must be a RPEQ, which is a legally protected title awarded to engineers who have been assessed as qualified and competent professionals.

BPEQ is an independent statutory body within the portfolio responsibilities of the Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement (**Minister**). BPEQ is established under the PE Act and in turn administers the PE Act on behalf of Queensland Government.

The functions performed by BPEQ include:

- to assess registration applications
- to register engineers as RPEQs
- to conduct, or authorise, investigations about the professional conduct of RPEQs and contraventions of the PE Act
- to keep a register of RPEQs
- to advise the Minister.

PE Act and objectives

The PE Act establishes BPEQ and provides for the RPEQ system.

The objectives of the PE Act are to:

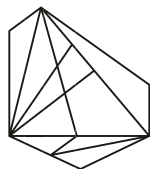
- protect the public by ensuring professional engineering services are provided by a RPEQ in a professional and competent way
- maintain public confidence in the standard of services provided by RPEQs
- uphold the standards of practice of RPEQs.

Registering engineers as RPEQs

RPEQ is a legally protected title and becoming a RPEQ is a formal recognition of an engineer's qualification, and competency. To register as a RPEQ, engineers must meet strict eligibility requirements.

Taking disciplinary action against RPEQs whose conduct falls below agreed standards

Like other professions registered under law, RPEQs must meet and maintain high standards of technical practice and professional conduct set out in a Code of Practice developed by BPEQ. The PE Act provides a process for persons who are aggrieved by the conduct of a RPEQ to lodge a complaint about the RPEQ.



Investigating and prosecuting offences against the PE Act

The PE Act requires that only engineers who are registered as RPEQs are permitted to carry out professional engineering services in Queensland or for Queensland. BPEQ can investigate and prosecute individuals for breaches of the PE Act, including practising while unregistered and claiming to be or misusing the protected title of RPEQ when not registered.

Our vision

Driving a higher standard of professionalism of engineers for a safer tomorrow.

Our purpose

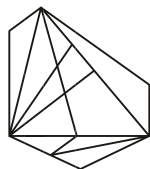
To protect the public and maintain confidence in the profession by upholding the highest standard of engineering.

Our values

- **Integrity** – We are honest and ethical
- **Professionalism** – We drive high standards and pursue opportunities to continuously improve
- **Accountability** – We are accountable for our actions
- **Fairness** – We treat everyone reasonably, equally and with respect
- **Independence** – We make independent and objective decisions in a transparent manner

2022-23 review and achievements

July	August	September
<ul style="list-style-type: none">• Appointed permanent Registrar• Reviewed, refreshed, and implemented internal policies and procedures	<ul style="list-style-type: none">• Appointed two new Board members (Emma Eriksson and Loren Hickey)	<ul style="list-style-type: none">• Risk and Audit Committee held first meeting
December	January	February
<ul style="list-style-type: none">• Welcomed the Institute of Civil Infrastructure as the Board's ninth assessment entity partner	<ul style="list-style-type: none">• Reached more than 19,000 active (practicing and non-practicing) RPEQs	<ul style="list-style-type: none">• Released <i>How to Become a RPEQ</i> guide
March	April	June
<ul style="list-style-type: none">• Celebrated the Board's gender parity at <i>Women Rising</i> networking event	<ul style="list-style-type: none">• Revived the Board quarterly newsletter, <i>The Pulse</i>	<ul style="list-style-type: none">• Approved 2023-27 <i>Strategic Plan</i>



Chairperson's message

More than ninety years ago, University of Queensland Professor Roger Hawken envisioned an engineering regulatory scheme that would protect the public and maintain a high standard in the engineering profession. Professor Hawken's vision became BPEQ and the RPEQ system.

I am pleased to report that Professor Hawken's vision continues today. As the 2022-23 financial year concludes, BPEQ continues to operate successfully and undertake its core functions and responsibilities. The Board continues to meet objectives outlined in the PE Act to protect the public, maintain public confidence and uphold the standard and practice of RPEQs.

In 2022, two new members joined the Board: Loren Hickey as the Building and Construction Industry Representative and Dr. Emma Eriksson as the Elected RPEQ Representative. I welcome both to the Board and have appreciated their insights and input into Board matters throughout the year. I also want to thank all the Board members for their contributions throughout the financial year.

I would also like to acknowledge Registrar Timea Steptoe, who officially commenced with BPEQ on 11 July 2022, for her ongoing efforts. Through Timea's leadership, the Board has strengthened our corporate governance and established a solid foundation to address BPEQ's strategic risks and opportunities.

In 2023, the Board completed our current strategic plan, advancing our strategic objectives and addressing our key performance indicators. The Board recently developed and released our new strategic plan, which will guide BPEQ's priorities through to 2027.

It is a testament to Professor Roger Hawken's vision that other states and territories are establishing engineering registration schemes. In 2023, the Australian Capital Territory joined Victoria and New South Wales with the passage of legislation similar to the PE Act that establishes an engineering registration scheme in the territory. As the national leader in professional engineering registration, the Board continues to liaise and collaborate with other states and territories as they establish their own schemes.

Our stakeholder engagement efforts continue. In the last year, the Board focussed on improving relationships with our assessment entity partners, government and private industry. Additionally, the Board continues to build networks with engineering students at Queensland universities.

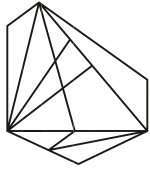
Queensland's economy and population continue to grow. In 2022-23, the Board reached a significant milestone with more than **19,000** active practicing and non-practicing RPEQs. As Queensland prepares for the 2032 Olympics, the Board is well-placed to protect the public, maintain confidence in the engineering profession and uphold high standards in the engineering profession.

As I travel throughout Queensland, I value the opportunity to meet with other RPEQs. If you encounter me in my travels, please say hello, and let me know you are a RPEQ. To the RPEQs working in Queensland and around the globe, I thank you for your commitment to the engineering profession and your dedication to holding yourself to a high standard of professionalism: **the RPEQ standard**.

Andrew Seccombe (RPEQ #17943)

Chairperson and Regional Representative

Board of Professional Engineers of Queensland



Registrar's report

As the 2022-23 period draws to a close, BPEQ advances the implementation of robust policies, processes and governance systems. These initiatives aim to better position BPEQ to effectively deliver its objectives as detailed in the PE Act.

BPEQ has strengthened internal policies, procedures and processes to align with Queensland Government standards and best practice. BPEQ engaged a Human Resources Officer for the first time. This functionality allows BPEQ to invest in one of its greatest assets: its people and ensure their talents are being fully realised for the benefit of RPEQs, the engineering profession and the public.

In 2023, BPEQ welcomed the Institute of Civil Infrastructure (ICI) on as an assessment entity partner. ICI provides engineers seeking registration in the civil engineering area another option for assessment to become a RPEQ.

The number of engineers registering as RPEQs continues to increase. In the reporting period, more than 2,000 new engineers registered as RPEQs – the largest annual increase in new registrations in the Board's 90-plus year history. The four largest areas of engineering are: civil, electrical, mechanical and structural. The Board's newest area of engineering, mechatronics, recorded a more than 200% increase in the number of registrants year over year.

As always, engagement and education were important functions for BPEQ and throughout the year the team has managed a large number of workshops and events. One of my personal highlights of the year was the BPEQ *Women Rising* event in Brisbane in March. The event showcased the Board's gender parity: out of seven board members, five are women. While the event was an opportunity to highlight the progress made in bringing more women into the engineering profession, currently only 8.5% of RPEQs are female, so there is certainly more work to be done.

The Legal, Compliance, and Investigations Unit continue to successfully manage complaints (i.e. complaints about the conduct of RPEQs and notifications about those providing professional engineering services without registration). For 2022-23, BPEQ received 49 disciplinary and compliance complaints. The Board also finalised two prosecutions which were before the Queensland Magistrates' Court.

As the 2022-23 fiscal year concludes, the Board has finalised its current strategic plan and I'm looking forward to working with the Board to implement the new strategic plan which launched in July 2023.

To the more than 19,000 engineers registered as practicing and non-practicing RPEQs, I thank each for their commitment to the standards of professional conduct, personal conduct and professional expertise as set out in the Code of Practice.

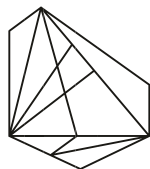
I would like to thank the Board for their guidance, governance and support as I complete my first year as Registrar. Finally, my sincere appreciation and thanks to every member of the BPEQ team for their hard work, dedication, and ongoing commitment to the vision and purpose of the Board.

Through all our efforts, BPEQ continues to protect the public and maintain confidence in the engineering profession.

Timea Steptoe

Registrar

Board of Professional Engineers of Queensland



Our Board

The PE Act prescribes that the Board consists of seven members appointed by the Governor in Council. Six are nominated by the Minister and one is a RPEQ elected by their peers.

The nominated Board members must include:

- one person (RPEQ) who is an academic head or representative of a school of engineering
- one person (RPEQ) who is a representative of the Queensland division of Engineers Australia
- one person (RPEQ) who resides in and predominantly undertakes professional engineering services in regional Queensland
- one person who is a lawyer of at least 10 years' standing and has experience in the law relating to building and construction
- one person who has at least 10 years' experience as a construction contractor in the building and construction industry
- one person who is not a RPEQ to act as a representative of the community.

Andrew Seccombe

Chairperson and regional representative

Appointment period: 01 April 2021 – 31 March 2024

BEng (Civil Engineering), MEng (Structural), AusIMM CP (Geotech), RPEQ #17943

Andrew Seccombe was appointed chairperson of the Board in April 2021. A RPEQ since 2016 registered in the area of geotechnical (mining) engineering, Mr Seccombe has a demonstrated background in the mining and resources industry which spans over 10 years. As a consultant and site-based engineer, he is well experienced in geotechnical design, risk management and leading teams of geotechnical engineers, geologists and coal mine workers. From 2011 to 2014, Mr Seccombe was employed as a geotechnical engineer by Rio Tinto at its Kestrel Mine. In 2015, he joined Blackrock Mining Solutions, a medium-sized consultancy company as technical manager, a position he still holds today.

Suzanne Burow

Deputy chairperson and Engineers Australia representative

Appointment period: 18 August 2022 – 30 June 2025

FIEAust, CPEng, NER, APEC Engineer, IntPE(Aus), RPEQ #19952

Suzanne Burow joined the Board in 2019 as the elected representative. In August 2022, she became deputy Chairperson and Engineers Australia representative. Ms Burow is a chartered and registered civil engineer with considerable experience as a practitioner in water resources engineering in various sectors across the industry. Ms Burow is currently a consulting engineer in the private sector and has served as Deputy President of the Queensland Division of Engineers Australia.

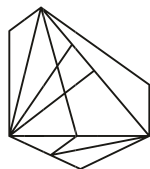
Professor Maureen Hassall

Academic representative

Appointment period: 18 August 2022 – 30 June 2025

BEng, BSc(Psych), MBA, PhD, CEng, CPEng, CPERG, MChemE, FIEAust, RPEQ #21334

Professor Maureen Hassall joined the Board in 2019 as the academic representative. She is a chartered and registered chemical engineer and has a PhD in cognitive systems engineering. Professor Hassall is a professor and director of the Minerals Industry Safety and Health Centre and the UQRISK Initiative at The University of Queensland. Her research, teaching and consulting work focuses on using leading-edge systems thinking, technology, engineering and human factors approaches to deliver evidence-based innovations in risk management and process and systems safety. Professor Hassall's academic endeavours are informed by 30 years of working for and with resources, chemical, energy, manufacturing and major contracting companies in Australia, New Zealand and North America.



Christopher Edwards

Community representative

Appointment period: 18 August 2022 – 30 June 2025

MBA, BBus, FAICD, CompIEAust, PMP, PMI-PBA, PMI-RMP

Christopher Edwards was appointed to the Board in 2019 as the community representative and is also the Chair of the Risk and Audit Committee since its establishment. Mr Edwards has over 20 years' experience in non-executive director roles with a focus on infrastructure and strategy. He is currently the Managing Director of the Mace Group. A graduate and fellow of the AICD, he holds a MBA focused on international business and strategy. Mr Edwards serves on several boards including the Queensland Building and Construction Board, Aviation Australia, Metro South HHS Capital Works and Asset Maintenance Committee and Racing Queensland where he is the also the Chair of the Capital Works Committee.

Suzy Cairney

Legal representative

Appointment period: 1 April 2021 – 31 March 2024

LLB (Hons) GradDipLegalPrac, GAICD

Suzy Cairney was appointed to the Board as legal representative in April 2018. She is a projects and commercial lawyer with experience in project development and operational contracts in the ports, civil construction and resources sectors. She has experience both in Australia and overseas, and has advised government clients, principals, developers, contractors and operators on a wide range of major infrastructure projects. Ms Cairney is a Partner in the Brisbane office of Spark Helmore Lawyers.

Dr Emma Eriksson

Elected RPEQ representative

Appointment period: 18 August 2022 – 30 June 2025

BEng (Electronics), BIT, MSc, PhD, CPEng, RPEQ #9841

Appointed in August 2022, Dr Emma Eriksson is the elected RPEQ representative. Dr Eriksson has experience in a wide array of industry fields including process control, electronics, electrical, programming, research and development and consulting engineering. Currently, Dr Eriksson operates an engineering business that specialises in electrical, energy and renewable energy engineering with a deep involvement in design and commissioning of hybrid renewable energy plants and solar farms. Projects involve electrical coordination studies for low voltage and high voltage systems, power quality analysis, utility applications, design and sign-off of electrical infrastructure, switchboards, communications and commissioning.

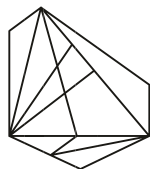
Loren Hickey

Building and construction industry representative

Appointment period: 18 August 2022 – 30 June 2025

BA (Leisure Management/Sports Management), MPRL, ADCN (Civil), GAICD

Loren Hickey was appointed to the Board in August 2022 as the building and construction industry representative. Ms Hickey is the Precontracts Manager for Infrastructure at John Holland, one of Australia's largest construction contractors. She has close to 15 years' experience in the construction industry. With degrees in Construction majoring in civil engineering, management and public relations, Ms Hickey is a professional with experience across the civil infrastructure, building, rail, natural resources, energy and property development sectors throughout Australia. Ms Hickey is currently the Deputy Chair of the Infrastructure Association of Queensland and a Board Director for the National Association of Women in Construction.



Evelyn Storey

Deputy chairperson and Engineers Australia representative

Appointment period: 1 July 2019 – 17 August 2022

BSc (Civil Engineering), DipEm, CPEng, NPER, RPEQ #08973

Evelyn Storey served as the deputy chairperson until her appointment concluded in August 2022. She is a highly experienced structural engineer, technical director and business unit manager, with 30 years' experience in Australia and overseas. Educated at the University of London, Ms Storey has been involved in and directed projects including terminal expansions at Brisbane and Gold Coast airports, UQ's Advanced Engineering Building, QUT's Science and Technology Precinct, and the Cross-Rail project in London. She is currently Managing Director, Queensland at Aurecon.

Yvonne Pengilly

Building and construction industry representative

Appointment period: 1 July 2019 – 17 August 2022

BTech Engineering, QBCC Open Builders Licence, GAICD

Yvonne Pengilly served as the building and construction industry representative until her appointment concluded in August 2022. Ms Pengilly is a licensed open builder. During her 30-year career, Ms Pengilly has worked in all facets of the industry including trade contracting, contract administration, project management, design and development management. She was awarded Master Builders Queensland State Woman in Building 2013 and used this platform to establish Women in Construction Far North Queensland, which promotes engagement of engineers, architects and builders through educational events. Ms Pengilly has also held senior roles with the Queensland Building and Construction Commission.

Board meetings

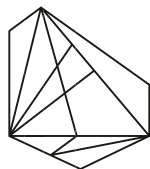
The Board met twelve (12) times in 2022-23 to carry out its functions as described in the PE Act.

- | | |
|---------------------|---------------------|
| 1. 20 July 2022 | 7. 15 February 2023 |
| 2. 7 September 2022 | 8. 22 March 2023 |
| 3. 19 October 2022 | 9. 26 April 2023 |
| 4. 3 November 2022* | 10. 11 May 2023* |
| 5. 07 December 2022 | 11. 24 May 2023 |
| 6. 18 January 2023 | 12. 21 June 2023 |

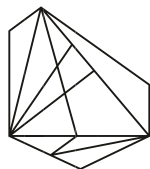
**Special meetings to consider a single matter only*

Board reporting

Board of Professional Engineers of Queensland	
Act	<i>Professional Engineers Act 2002</i>
Functions	<p>The PE Act sets out the Board's functions as follows:</p> <ul style="list-style-type: none">• to assess applications made to it under the PE Act• to register persons who are eligible for registration and issue certificates of registration• to conduct, or authorise investigations about the professional conduct of RPEQs and contraventions of the PE Act• to keep a register of RPEQs• to advise the Minister



Achievements	2022-23 achievements of the Board include: <ul style="list-style-type: none">reviewed and implemented internal policies and proceduresheld first meeting of the Risk and Audit Committeereached more than 19,000 active RPEQswelcomed Institute of Civil Infrastructure as an assessment entityapproved <i>2023-27 Strategic Plan</i>				
Financial reporting	Transactions of the entity are accounted for in the financial statements				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received (includes superannuation)
Chairperson and Regional Representative	Andrew Seccombe	10	\$4,500 pa	N/A	\$5,228
Deputy Chairperson and Engineers Australia Representative	Suzanne Buwow	11	\$3,500 pa	N/A	\$3,946
Academic Representative	Maureen Hassall	11	\$3,500 pa	N/A	\$3,946
Legal Representative	Suzy Cairney	9	\$3,500 pa	N/A	\$3,946
Community Representative	Christopher Edwards	9	\$3,500 pa	N/A	\$3,946
Elected RPEQ Representative	Emma Eriksson	8*	\$3,500 pa	N/A	\$3,431 (from 18 August 2022)
Building and Construction Industry Representative	Loren Hickey	10*	\$3,500 pa	N/A	\$3,431 (from 18 August 2022)
Deputy Chairperson and Engineers Australia Representative	Evelyn Storey	0^	\$3,500 pa	N/A	\$514 (up to 17 August 2022)
Building and Construction Industry Representative	Yvonne Pengilly	1^	\$3,500 pa	N/A	\$4,460 (includes backpay for 2021-22; plus up to 17 August 2022)



No. scheduled meetings/sessions	12 (including two special meetings where a single matter was considered) *E Eriksson and L Hickey were appointed to the Board on 18 August 2022 and eligible to attend 11 meetings during the financial year ^E Storey and Y Pengilly's appointments ended on 17 August 2022 and were eligible to attend one meeting during 2022-23
Total out of pocket expenses	\$32,850

Risk and Audit Committee

The Risk and Audit Committee (RAC) was established in June 2022 to act as an independent advisory body reporting directly to the Board on accountability and audit related matters. A Charter and Terms of Reference governs the functions of the RAC.

The role of the committee is to provide independent assurance and assistance to the Board on:

- governance, performance management, risk, control and compliance frameworks
- the Board's responsibilities as prescribed in the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and other relevant legislation that applies to the Board.

The RAC consists of a minimum three (3) permanent Board members as described in section 82 of the PE Act and have been appointed to the RAC based on personal qualities and skills. An independent external member with extensive experience in governance and risk management activities has also been appointed to provide expert advice and opinions.

During 2022-23, the RAC:

- provided an independent review of the organisation's reporting functions to ensure the integrity of financial reports
- ensured internal control and risk management functions are operating effectively and reliably
- provided strong and effective oversight of the organisation's audit functions.

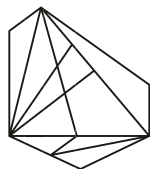
RAC members and meetings

The RAC met four (4) times in 2022-23 to carry out its functions:

1. 1 September 2022
2. 25 November 2022
3. 8 February 2023
4. 17 May 2023

Position	Name	Eligible to attend	Attended	Fees \$ (gross annual remuneration)**
Community Representative	Christopher Edwards (Chair)	4	4	N/A
Elected RPEQ Representative	Emma Eriksson	4	3	N/A
Academic Representative	Maureen Hassall	4	4	N/A
External Member	Rick Dennis	4	4	\$2,640.00
Board Chair (Observer only)	Andrew Seccombe	4	2	N/A

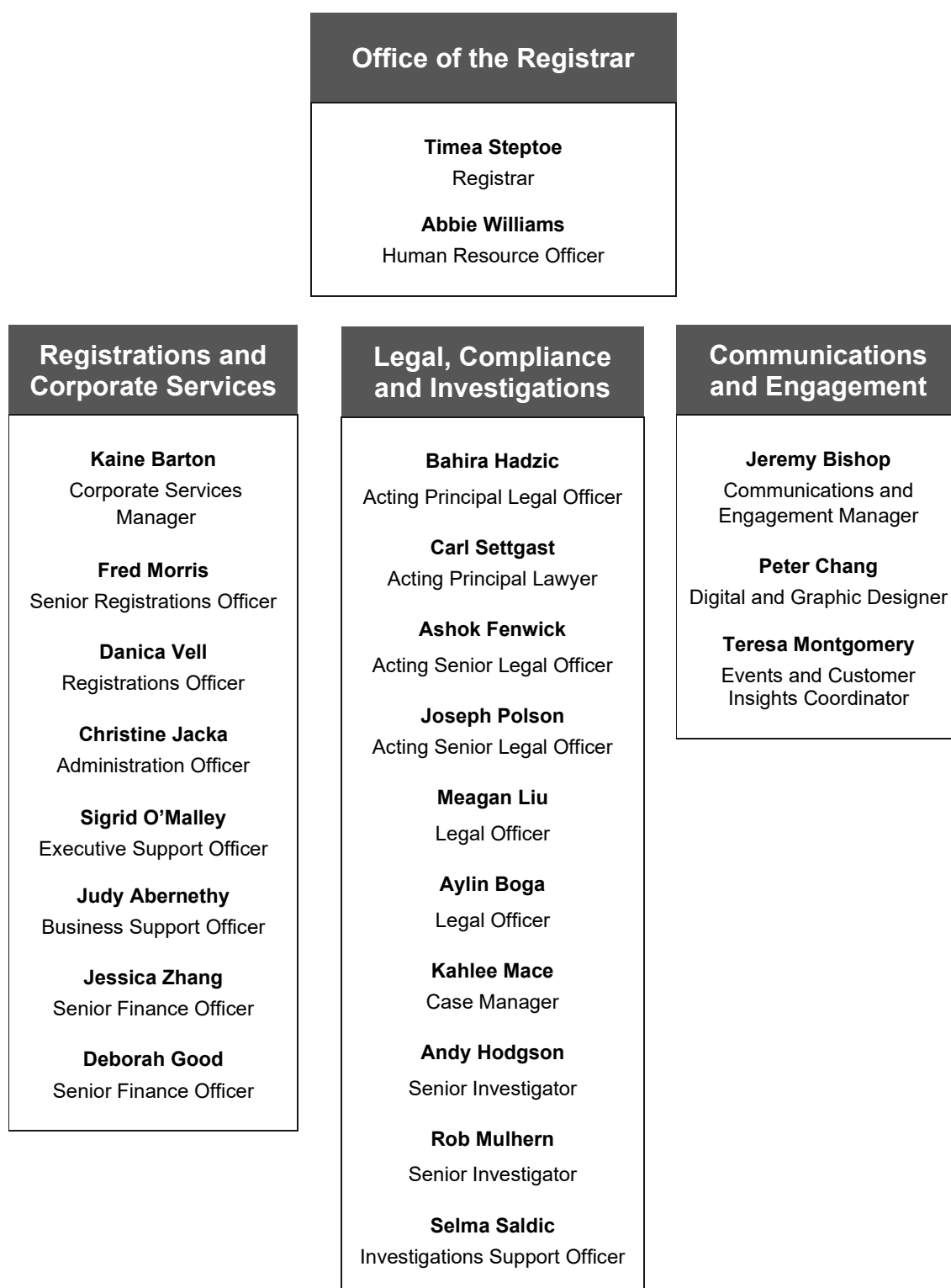
** Board members are not paid additional remuneration as part of their RAC roles and responsibilities. The external member is paid an annual remuneration which is noted above and includes GST

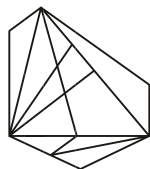


Our team

Organisational structure

As at 30 June 2023





Strategic workforce planning and performance

BPEQ maintains and manages staffing and resources to meet its statutory obligations.

As at 30 June 2023, BPEQ employed 23 staff (refer to organisational chart on page 15). The full time equivalent (**FTE**) staff figure was 22.1. Two staff members (1.6 FTE) are engaged as public service employees as defined within the *Public Sector Act 2022 (PSA)*. All other staff are direct Board appointments and public sector employees as defined within Subdivision 2.12 of the PSA. Four staff members are employed on a temporary, fixed-term basis.

Two staff members separated from the organisation by resignation in 2022-23. No redundancy, early retirement or retrenchment packages were paid during the period.

During 2022-23, BPEQ continued its commitment to attract and retain a skilled and capable workforce. Initiatives such as flexible work arrangements encourage staff and managers to have ongoing conversations that promote a culture of trust and open communication. BPEQ encourages a healthy work-life balance and provides employees with opportunities to work from home, flexible hours, accumulative time leave (**ATL**) and time off in lieu (**TOIL**).

In addition to the employment conditions as set out in the PSA, BPEQ has a suite of internal policies that set out employment conditions to all staff, including leave, workplace conduct, flexible work arrangements, study and research assistance and workplace health, safety and wellbeing.

BPEQ provides a budget for staff to complete development and training. Staff completed various training courses during the 2022-23 financial year, including:

- legal continuing professional development
- first aid and CPR
- workplace health and safety
- mental health first aid
- human rights
- bullying and harassment
- fire safety awareness
- hazard management
- safe manual handling
- drug and alcohol awareness
- privacy of information.

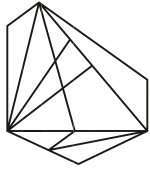
BPEQ is committed to promoting an engaged and inclusive workforce. Employee wellbeing and diversity, equity and inclusion have been key priorities throughout the year, with a focus on building Employee Assistance Program (EAP) awareness and the distribution of a monthly Wellbeing & Inclusion newsletter designed to equip employees with tools, knowledge and support.

In 2023, BPEQ staff completed Mental Health First Aid (MHFA) training and BPEQ is now a skilled workplace through Mental Health First Aid Australia. The two-day comprehensive training helps mobilise and empower adults in the workplace and community by equipping them with the knowledge, skills, and confidence to recognise, understand and respond to another adult experiencing a mental health problem or mental health crisis.

Ethics and code of conduct

BPEQ, both Board members and staff, are expected to maintain the highest standards of conduct, integrity and accountability, reflecting the principles and values underlying good administration as expected by the public.

All BPEQ staff are bound by the *Public Sector Ethics Act 1994* and the work performance and personal conduct principles within the PS Act. BPEQ is formally adopting the Code of Conduct for the Queensland Public Service.



Performance and corporate governance

Board functions

The PE Act sets out the Board's functions as follows:

- a. to assess applications made to it under the PE Act
- b. to register persons who are eligible for registration and issue certificates of registration
- c. to conduct, or authorise investigations about the professional conduct of RPEQs and contraventions of the PE Act
- d. to keep the Register
- e. to advise the Minister about:
 - i. eligibility requirements for persons applying for registration, or renewal or restoration of registration
 - ii. the suitability of assessment schemes for approval and
 - iii. the operation of the PE Act in its application to the practice of engineering
- f. to review the eligibility requirements mentioned in paragraph (e)(i)
- g. to perform other functions given to the Board under the PE Act or another Act
- h. to perform a function incidental to a function mentioned in paragraphs (a) to (g) above.

In performing its functions, the Board is required to act independently, impartially, and in the public interest. The Minister may give the Board a written direction about the performance of its functions or exercise of its powers if satisfied that it is necessary to give a direction in the public interest.

How BPEQ protects the community

Engineers are responsible for the design, construction, production, operation and maintenance of essential infrastructure, products and services used every day. As such, engineers contribute significantly to public health and safety and fundamentally impact the way people live and work.

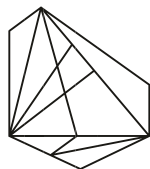
The RPEQ system allows only qualified and competent persons to carry out professional engineering services, therefore minimising the potential for substandard, unsafe engineering practices and reduces risks to public health and safety.

BPEQ is also charged with investigating and taking disciplinary or legal action against persons in breach of the PE Act or the Code of Practice for Registered Professional Engineers, which allows for the public to make complaints about the conduct of RPEQs in performing engineering services.

Contribution to Queensland Government objectives

BPEQ's objectives and strategies support several Queensland Government objectives for the community:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.



BPEQ supports these objectives by:

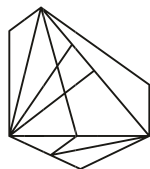
- providing responsive and efficient administrative, registration, compliance and engagement services
- encouraging and supporting the delivery of infrastructure projects across Queensland
- promoting the value of registration to ensure safety of both people and the environment
- enhancing our governance and decision-making processes.

Performance agreement and strategic direction

BPEQ is required to enter into a Performance Agreement with the Minister. The Performance Agreement sets out BPEQ's strategic direction for the current financial year and the two succeeding financial years and follows the strategic priorities set forth in BPEQ's strategic plan.

The Performance Agreement for 2022-23, approved by the Minister, committed BPEQ to the following:

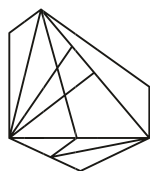
- a) actively promote the benefits of registration with a focus on industry areas which are under-represented by registered professional engineers, such as the resources and mining sector
- b) maintain public confidence in the professional standards of registered professional engineers through:
 - the continued implementation of the Code of Practice (providing guidance about appropriate professional conduct and practice expected of registered professional engineers by their peers and the community)
 - the undertaking of annual continuing professional development (CPD) to ensure they maintain competency
 - undertaking compliance and enforcement actions
 - reviewing the assessment entities
- c) work in collaboration with the Department of Energy and Public Works on the delivery of various government priorities which may impact the industry, the profession or the Board
- d) focus on the collection and use of data and analytics to provide the Board information on trends in professional standards in engineering
- e) continue to improve relationships with key stakeholders including Government (including active participation in the Ministerial Construction Council and its subcommittees), peak bodies, universities, assessment entities, other regulators and industry to provide a more responsive and effective service
- f) work closely with the Department of Energy and Public Works to identify areas for potential improvements to the regulatory framework for professional engineering services
- g) provide advice and recommendations to the Minister on challenges facing the industry, profession or the Board and opportunities to improve the Board's effectiveness, efficiency or quality of service
- h) allocate resources and proactively monitor global and national trends which may impact the profession including interstate registration schemes and automatic mutual recognition
- i) effectively perform the Board's responsibilities under the Act
- j) ensure clear, consistent and transparent decision-making processes are maintained when fulfilling the Board's responsibilities
- k) effectively manage the Board governance activities including the newly established Risk and Audit Committee
- l) identify and implement operational efficiencies to ensure the Board operates sustainably
- m) manage reported complaints, concerns of fraud and integrity in a timely and effective manner.



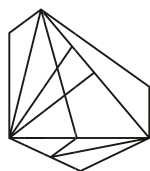
The *Strategic Plan 2020-24*, effective from March 2020, commits BPEQ to five distinct strategic priorities, sets out strategies to achieve these priorities and defines various key performance indicators to measure the success of the strategies.

The following table lays out the strategic priorities, strategies and key performance indicators from the *Strategic Plan 2020-24*. The table also includes progress towards achieving these key performance indicators.

Strategic Priorities	Strategies		Key Performance Indicators	
1 Professionalism and standards Our strategic priority is to ensure that all professional engineering services meet the required standards, are compliant with the <i>Professional Engineers Act 2002</i> (Qld) and we promote quality in professional development.	1	Set clear standards for continuing professional development to achieve consistency across all areas of engineering	1	Review and implement updated policies and procedures relating to continuing professional development Completed
	2	Review, update and strengthen the Code of Practice for RPEQs	2	Finalise and implement an updated Code of Practice in 2020 Completed
	3	Engage, resolve and deliver stronger regulatory responses to matters of interest in a timely manner	3	Gather intelligence on interactions including how engineers become aware of us, governance reporting, complaints and notifications In progress
2 Stronger engagement Our strategic priority is to develop and maintain strong relationships and engagement with all relevant stakeholders.	1	Create, maintain and improve strategic partnerships with key stakeholders, peak bodies, Government, Universities, Assessment Entities and other regulators	1	Develop and implement a plan for partnerships Completed
	2	Identify and address areas where engineering services are not provided by registered professional engineers	2	Develop and implement a networking and events plan Completed
	3	Diversify and optimise communications and engagement channels to reach more engineers	3	Develop and implement a plan to establish and measure effectiveness of communications channels Completed
3 Future focused Our strategic priority is to understand the future trends,	1	Work collaboratively with relevant stakeholders to identify trends impacting on the profession and <i>Professional Engineers Act 2002</i>	1	Commission white papers each year focussed on engineering trends, risks and opportunities Not commenced



risks and opportunities to inform and develop existing and new professional engineering regulations and standards.	2	Be a leading authority in the progression of a National Professional Engineering Registration Scheme	2	Develop and advance a National Professional Engineering Registration Scheme <i>In progress / ongoing</i>
	3	Ensure operational functions are resourced appropriately to meet future demands	3	Review and implement resourcing recommendations by the end of 2020 <i>Completed</i>
4 Our independence Our strategic priority is to continue to act independently, impartially and in the public interest.	1	Carry out the Board's functions independently and in accordance with the <i>Professional Engineers Act 2002</i>	1	Undertake a review of regulatory functions by 2021 <i>Completed</i>
	2	Review, develop and implement an updated suite of policies and procedures	2	Embed a suite of policies and procedures by 2021 and develop a review and implementation plan <i>Completed</i>
	3	Be responsive to matters of public interest	3	Plan, monitor and review responses to areas of public interest <i>In progress / ongoing</i>
5 Governance and risk Our strategic priority is to provide strong governance that optimises organisational performance and the management of our risks.	1	Operate within legislative obligations and demonstrate good corporate governance	1	Identify areas for review and develop an implementation plan <i>Completed</i>
	2	Review, update and implement internal governance procedures to strengthen operational functions	2	Document and review internal governance procedures <i>Completed</i>
	3	Optimise risk management and reporting processes through the implementation, review and improvement of risk policies and procedures	3	Plan, monitor and review the management of risk by June 2021 <i>Completed</i>

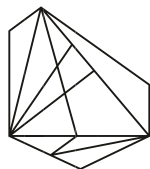


Strategic opportunities

1	Lead the discussion regarding a National Professional Engineering Registration Scheme
2	Amend and improve the legislation to better protect the profession and the public
3	Revise the areas of engineering to reflect changes in engineering and synergise areas of engineering of a similar nature
4	Attract and support more women into the profession
5	Continue to improve relationships with key stakeholders, peak bodies and industry to provide a more responsive and efficient public service
6	Create a new provisional category of registration for recently graduated engineers bridging the gap between graduation and registration as a professional engineer
7	Establish international networks to understand how other countries regulate engineers and coordinate regulatory efforts
8	Educate RPEQs to maintain high standards and professionalism through education

Strategic risks

Strategic risk	Risk appetite statement	Risk tolerance
Compliance with the Professional Engineers Act 2002	The Board has little appetite for failure to comply with the Act. This includes persons, stakeholders or entities performing professional engineering services and assessments, subject to the materiality and/or potential consequences of the event.	Zero appetite
Reputational risk	The Board recognises that it must uphold its reputation through proactive engagement with its stakeholders.	Low/medium appetite
People safety risk	The Board is committed to people safety, both internally and externally, in its role as an employer and regulator.	Zero appetite
Protecting the public	The Board is committed to protecting the public by ensuring professional engineering services are provided by a RPEQ in a professional and competent way.	Low/medium appetite
Governance	The Board places great importance on governance and compliance and has a low appetite for any breaches in statute, regulation, professional standards, ethics, bribery or fraud.	Low appetite
Workplace health and safety risk	The Board aims to make its workplace a stimulating, supportive and safe place to work.	Very low appetite
People and culture	The Board continues to build high performance, dedicated, professional and innovative capabilities of its staff, through empowerment and leadership development.	Low appetite
IT & cyber security risks/threats	It is a requirement to ensure the Board's systems and processes operate effectively and securely.	Low appetite



Delivering on our strategic priorities

Strategic priority one: professionalism and standards

BPEQ continues to deliver strong regulatory responses through our processing, investigation and prosecutions of complaints under the PE Act. During 2022-23, the Board received 49 complaints, an increase from the previous reporting period. During the reporting period, the Board finalised two prosecutions before the Queensland Magistrates' Court. Each prosecution resulted in the defendants paying a monetary penalty as well as a portion of the Board's legal costs.

Strategic priority two: stronger engagement

Building stronger relationships with our stakeholders and registrants is critical to delivering on BPEQ's vision and role. In 2022-23, BPEQ launched a quarterly webinar series. The series provides engineers, RPEQs and members of the public opportunities to learn about the RPEQ system and have their questions answered directly by BPEQ subject matter experts.

BPEQ's extensive proactive engagement program continues to provide presentations and seminars to stakeholders throughout Queensland and the globe. In the reporting period, BPEQ reported more than 80 engagements with our stakeholders and the community.

BPEQ continues to strengthen our engagement efforts with strategic stakeholders across the private sector, government, as well as universities.

Strategic priority three: future focused

The national landscape for engineering registration continues to evolve. In March, the Australian Capital Territory (ACT) passed the *Professional Engineers Act 2023*. ACT joins New South Wales and Victoria with engineering registration schemes similar to Queensland's RPEQ system. As well as engaging with other jurisdictions individually, BPEQ participates in a state government engineering regulators working group. The working group provides participants opportunities to collaborate and share best practices.

Strategic priority four: our independence

An extensive review of BPEQ policies and procedures was completed. More than 25 policies and procedures have been finalised and implemented through the review process.

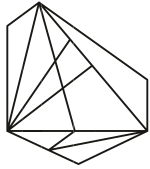
The Board exercises its independence when reviewing complaints regarding the conduct of engineers and other contraventions of the PE Act. When appropriate, the Board engages independent experts to manage and finalise complaints effectively and efficiently.

Strategic priority five: governance and risk

BPEQ is committed to the highest standard of corporate governance. This commitment is demonstrated through the delivery of the strategic and operational objectives, organisational values, implementation of internal and external policies and compliance with relevant legislative and regulatory requirements.

Established in June 2022, the RAC continues to focus on managing BPEQ's strategic risks and internal controls. During the reporting period the RAC met four times, focusing on financial oversight, governance, and emerging issues.

A comprehensive review of policies and internal control mechanisms was undertaken to further strengthen the effectiveness of the Board's corporate governance framework. BPEQ is also committed to sound risk management policies and practices by embedding the management of risk throughout its functions.



Risk management

In 2022-23, the Board approved a Risk Management Policy and Risk Management Framework. Through the policy and framework, the Board is committed to being a risk capable organisation where:

- sound risk management is seen as integral to the performance of the Board
- the management of risk is embedded within the Board's business processes, governance and accountability arrangements, planning, performance management and reporting processes.

BPEQ has established a risk management program consistent with the principles set out in *AS/NZS ISO 31000:2018*. During 2022-23, BPEQ has continued to focus on improving its commitment to risk identification, mitigation and management.

BPEQ fosters a risk aware culture to:

- inform decision making
- enhance business operations
- increase stakeholder confidence in the Board's performance
- minimise negative outcomes including fraud and corruption or workplace injuries.

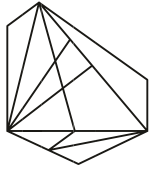
This is demonstrated by the functions of the RAC, BPEQ's efforts on cyber security, and a review of internal policies and procedures.

The Board regularly reviews its regulatory functions and internal governance procedures to mitigate risks associated with governance by ensuring Board members and BPEQ staff understand their roles and act in an ethical and professional way.

The development and implementation of plans for partnerships and events manages compliance and public protection risks by informing engineers about their legal obligations to register and ongoing registration requirements. Risks to the public are reduced because only qualified and competent engineers can carry out complex engineering work.

Information sharing and collaboration with other regulators has been pursued by BPEQ in an effort to reduce risk by sharing information on identified persons who breach legislative obligations.

BPEQ makes recommendations to the Minister for the approval, renewal or variation of assessment schemes. The ongoing management and compliance of the schemes remains a key focus to ensure applications meet the suitability requirements of the PE Act and to foster more consistency across the approved assessment entities.



Operations

BPEQ carries out a range of services for the profession and the public, consistent with its functions under the PE Act.

Registrations

A core role of BPEQ is to register engineers to practise engineering. An engineer being a RPEQ demonstrates their qualification and competence.

Engineers are entitled to registration only if:

- they hold a four-year undergraduate engineering degree accredited or recognised by a body responsible for accreditation or recognition of tertiary-level engineering qualifications that is a signatory to the Washington Accord 1989
- they have demonstrated experience in their chosen area/s (discipline) of engineering – at a minimum four years post-graduation
- BPEQ considers them to be a fit and proper person to practise as a RPEQ

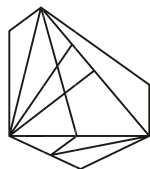
There are two categories of registration: practising and non-practising.

- **Practising RPEQs** are permitted to carry out professional engineering services in their area of engineering and competence without restriction.
- The **non-practising category** was created for RPEQs who are on a career break (e.g., parental leave). Non-practising RPEQs are not permitted to carry out professional engineering services but can keep their RPEQ status.

Before applying for RPEQ status with BPEQ, engineers must have their qualification and competence assessed. The assessment is done by professional engineering associations (approved by the Minister) on behalf of BPEQ.

These associations are:

- Australasian Institute of Mining and Metallurgy (**AusIMM**)
- Australian Institute of Refrigeration, Air Conditioning and Heating (**AIRAH**)
- Chartered Institution of Building Services Engineers (**CIBSE**)
- Engineers Australia (**EA**)
- Institute of Civil Infrastructure Australia (**ICI**)
- Institution of Chemical Engineers (**ICHEME**)
- Institution of Structural Engineers (**IStructE**)
- Institute of Public Works Engineering Australasia (Queensland Division) (**IPWEAQ**)
- Professionals Australia (**PA**).



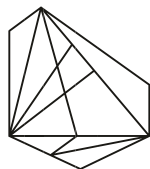
Registration figures

	2019-20	2020-21	2021-22	2022-23
New registrations	1,670	1,929	1,690	2,030
Restorations	374	397	720	679
Disqualified / de-registered	(0)	(0)	(2)	(0)
Retired / resigned / lapsed / deceased	(1,001)	(1,277)	(1,401)	(1,577)
Non-practising RPEQs	287	502	540	566
Practising RPEQs	15,856	16,711	17,732	18,837
Total number of practising and non-practising RPEQs (as at 30 June)	16,143	17,213	18,272	19,403

RPEQs are registered in an area/s of engineering related to their qualification and competency. As at 30 June 2023, RPEQs were registered in the following areas:

Area of engineering ¹	RPEQs	
	Practising	Non-practising
Aeronautical	36	0
Aerospace	217	6
Agricultural	14	2
Biomedical	38	5
Building services	309	8
Chemical	873	39
Civil	7,469	216
Computer systems	26	1
Electrical	3,755	123
Environmental	320	16
Fire	15	0
Fire safety	183	4

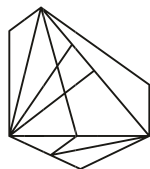
¹ The figures for RPEQs by area of engineering are greater than the total number of RPEQs because some RPEQs hold registration in more than one area of engineering.



Geotechnical	185	2
Geotechnical (Mining)	135	2
Geotechnical / Geological	4	0
Heritage and conservation	2	0
Information technology and telecommunications	117	1
Information telecommunications and electronics	729	15
Inspection of amusement rides and devices	12	0
Management	1,212	40
Marine	2	0
Mechanical	3,613	108
Mechatronics	32	0
Metallurgical	65	5
Mining	233	9
Naval architecture	48	3
Oil and gas pipeline	9	0
Petroleum	183	4
Pressure equipment design verification	25	1
Structural	2,663	57

The PE Act applies for any professional engineering service carried out in or for Queensland and BPEQ registered several thousand engineers from interstate and overseas, not just Queensland.

Queensland	64.49%
New South Wales	13.56%
Victoria	9.85%
Western Australia	3.96%
South Australia	2.98%
Australian Capital Territory	0.72%
Tasmania	0.60%
Northern Territory	0.30%
Overseas	3.52%



Code of Practice for RPEQs

The Code of Practice is developed by BPEQ to provide guidance to RPEQs about appropriate professional conduct and practice expected of them by their peers and the community.

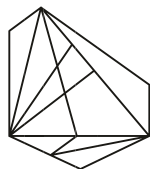
All RPEQs are bound by the Code of Practice.

The Board reviewed and finalised the current Code of Practice, which commenced on 29 October 2021.

The Code of Practice principles meet the heightened expectations of the community on engineers and professionals in general by requiring that RPEQs maintain good professional relationships with peers and clients, work within the limits of their expertise, conduct themselves in a professional, safe and courteous way, act with honesty and integrity and understand and comply with standards of practice and legal requirements.

Specifically, key principles of the Code of Practice are:

1. Professional conduct	1.1	Registered professional engineers maintain a professional relationship with their colleagues and professional peers
	1.2	Registered professional engineers work within the limits of their professional expertise
	1.3	Registered professional engineers treat all their stakeholders with courtesy and dignity
	1.4	Registered professional engineers maintain a professional relationship with clients
	1.5	Registered professional engineers demonstrate good record keeping and confidentiality
	1.6	Registered professional engineers maintain a focus on health and safety
2. Personal conduct	2.1	Registered professional engineers are positive role models within the profession and in the community in general
	2.2	Registered professional engineers respect the rule of law and provide a positive example in the performance of their professional obligations
	2.3	Registered professional engineers will act with honesty and integrity and will not exploit their position for personal or financial gain
	2.4	Registered professional engineers must avoid all conflicts of interest between their personal and professional activities
	2.5	Registered professional engineers act with discretion and maintain confidentiality in all their professional dealings with
3. Professional expertise	3.1	Registered professional engineers are true professionals and set and maintain high standards
	3.2	Registered professional engineers are aware of the legal requirements that pertain to their profession



Continuing professional development audits

Under BPEQ's Continuing Registration Requirements (**CRR**) Policy, RPEQs are required to undertake 150 hours of continuing professional development (**CPD**) over three years to meet continuing registration requirements set out in the PE Act and demonstrate continued competency and eligibility for registration. The CRR Policy states that all RPEQs should be regularly audited with a maximum period between audits of seven years.

For the 2022-23 financial year, Engineers Australia carried out the CPD audits on behalf of the Board, through a contractual arrangement.

The following table provides information on the CPD audits carried out by Engineers Australia for 2022-23:

RPEQs audited	250
Satisfactory audits	204
Unsatisfactory audits	16
Did not comply	30

Complaints, investigations and disciplinary proceedings

BPEQ has a regulatory function which encompasses two separate legal avenues for investigating and penalising RPEQs whose conduct falls below the expected standards of practise and persons who do not comply with the PE Act. These two avenues are often described as 'discipline', which concerns the conduct of RPEQs, and 'compliance', which concerns offences against the PE Act.

During the 2022-23 financial year, BPEQ received various complaints about the conduct of RPEQs and suspected contraventions of the PE Act. BPEQ considers all complaints seriously and may investigate the conduct of RPEQs or suspected offences against the PE Act.

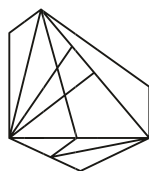
Managing complaints and investigations is complex and requires both forensic and expert opinion to finalise appropriately.

Complaints and notifications

	Carried forward from previous FY/s	Received 2022-23	Dismissed without investigations 2022-23	Investigations finalised 2022-23	Pending/not completed
Disciplinary	39	33	24	6	42
Compliance	10	16	15	7	4
Total	49	49	39	13	46

During the 2022-23 financial year, BPEQ received 33 complaints about the conduct of RPEQs and 16 compliance notifications about possible offences in breach of the PE Act.

BPEQ also considered 39 complaints and ten notifications under the PE Act which were carried forward from previous financial years.



Investigations

	Carried forward from previous FY/s	Commenced 2022-23	Completed 2022-23	Pending / not completed
Disciplinary	19	6	6	19
Compliance	8	1	7	2
Total	27	7	13	21

During the 2022-23 financial year, the Board commenced six disciplinary investigations and one compliance investigation, bringing the total investigations commenced to seven investigations. The Board continued 19 disciplinary and eight compliance investigations from the previous financial years.

Of the six disciplinary matters which were investigated the Board decided to take no further action.

Of the seven compliance matters which were investigated and decided the Board decided to take no further action.

The 21 disciplinary and compliance investigations which were not completed remain at various stages of investigation.

Disciplinary proceedings and prosecutions

	Carried forward from previous FY/s	Commenced 2022-23	Completed 2022-23	Pending / not completed
Disciplinary	1	0	0	1
Compliance	2	0	2	0
Total	3	0	2	1

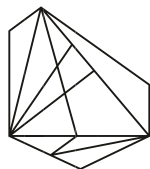
During the 2022-23 financial year, one disciplinary proceeding was carried forward from the previous financial year which is currently before the Queensland Civil and Administrative Tribunal (QCAT).

During the 2022-23 financial year, the Board finalised two prosecutions which were before the Queensland Magistrates' Court.

The defendant in the first proceedings pleaded guilty to three offences under Sections 113(1)(a), 114(a) and 115(1) of the PE Act. The defendant was fined \$4,000 for the offences and ordered to pay the Board's investigation and legal costs in the sum of \$20,000.

The defendant in the second proceedings pleaded guilty to one offence under Section 115(1) of the PE Act. The defendant was fined \$3,000 for the offence and ordered to pay the Board's investigation and legal costs in the sum of \$10,000.

During the 2022-23 financial year, no disciplinary or compliance prosecutions were commenced.



Queensland Civil and Administrative Tribunal review of Board's decisions

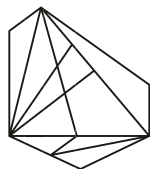
	Carried forward from previous FY/s	Commenced 2022-23	Completed 2022-23	Pending / not completed
Disciplinary	3	2	2	3
Compliance	0	0	0	0
Total	3	2	2	3

During the 2022-23 financial year, three Queensland Civil and Administrative Tribunal (QCAT) reviews of Board decisions were carried forward from the previous financial year. Two of those reviews were finalised by QCAT.

During the 2022-23 financial year, two QCAT reviews of Board decisions were commenced and are ongoing.

Penalty Infringement Notices

	Issued 2022-23
Compliance	0
Total	0



Engagement and communications

Driven by our strategic objectives, BPEQ has an extensive communications and engagement program.

The Board understands that to protect the public and maintain confidence in the engineering profession BPEQ must:

- educate the community about the importance of using registered engineers and the role BPEQ plays in protecting the community
- encourage all engineers working in or for Queensland to register as RPEQs
- build effective, transparent, and professional relationships with our key stakeholders.

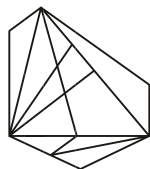
In the last year, BPEQ has increased engagement with our assessment entity partners, private industry, and universities.

Additionally, the Board utilises the BPEQ website, print materials and social media to disseminate important information to engineers, RPEQs and our stakeholders.

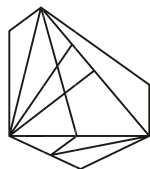
During 2022-23, the Board surpassed 6,000 followers on LinkedIn, an increase of more than 14% from 2021-22.

The 2022-23 BPEQ engagement calendar is provided in the table below.

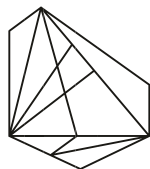
Month	Event Type and Location	Industry	Audience	Company / event name
July	Workshop Brisbane	• Private Sector	• Engineers • RPEQs	HDE Engineering Designs Professionals Workshop
	Conference Mount Isa	• Mining and Resources • Government • Private Sector	• Public • RPEQs • Engineers • Local Government • Councils • Students	North-West Mineral Province Expo
	Meeting Brisbane	• Mining and Resources	• Assessment Entity	AusIMM Meeting



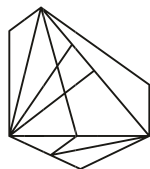
	Conference Barcaldine	• Government	<ul style="list-style-type: none"> • Public • Engineers • RPEQs • Local government • Councils • Assessment Entity 	Local Government Association of Queensland (LGAQ) Bush Council Conference
August	Events Brisbane	• University	<ul style="list-style-type: none"> • Students • Academics • Engineers • Assessment Entity 	University of Queensland (UQ) Engineering Undergraduate Society Careers Fair AusIMM Southern Quarter Student Chapter Student Meet Industry Event Queensland University of Technology (QUT) Electrical Engineering Student Society CARE-Con Industry Event
	Presentation Toowoomba	• Government	• Local Government	Toowoomba Regional Council Professional Development Breakfast Presentation and Workshop
	Forum Online	• Government	• State Government	Interstate Engineers Regulation Discussion Group
	Meeting Brisbane	• Private Sector	• Engineers	Lighting Council of Australia Meeting
	Meeting Brisbane	• Private Sector	• Assessment Entity	Engineers Australia Meeting
	Conference Broadbeach	<ul style="list-style-type: none"> • Mining and Resources • Private Sector 	<ul style="list-style-type: none"> • Public • RPEQs • Engineers • Local Government • State Government 	Queensland Mining Industry Health & Safety Conference



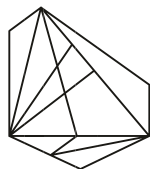
September	Seminar Brisbane	<ul style="list-style-type: none"> • Energy, Power and Renewables • Petroleum, Oil & Gas • Private Sector 	<ul style="list-style-type: none"> • RPEQs • Engineers • Public 	Cleaner Energy Council and ConocoPhillips Seminar
	Events Brisbane	<ul style="list-style-type: none"> • University 	<ul style="list-style-type: none"> • Students • Academics • Engineers 	Griffith Engineering and Electronics Club Engineering Network Evening QUT Fellowship of Medical Engineers Industry Night
	Meeting Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • State Government • Public 	Safer Buildings Taskforce Meeting
	Meeting Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • Assessment Entity 	AusIMM Meeting
	Conference Brisbane	<ul style="list-style-type: none"> • General 	<ul style="list-style-type: none"> • Public 	Brisbane Homeshow
	Conference Melbourne	<ul style="list-style-type: none"> • Energy, Power and Renewables 	<ul style="list-style-type: none"> • Engineers • RPEQs 	Hazards Australasia Conference
October	Presentation Brisbane	<ul style="list-style-type: none"> • Energy, Power and Renewables 	<ul style="list-style-type: none"> • Engineers • RPEQs • Public • Students 	Energy Queensland - Pathway to RPEQ Graduates Information Session / Pathway to RPEQ Information Sessions
	Webinar Online	<ul style="list-style-type: none"> • Mining and Resources • Private Sector 	<ul style="list-style-type: none"> • Engineers • RPEQs • Assessment Entity 	AusIMM Webinar
	Conference Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • Public • RPEQs • Engineers 	IPWEAQ State Conference



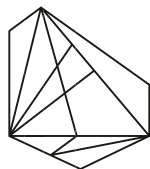
			<ul style="list-style-type: none"> • Local Government • State Government • Assessment Entity 	
	Meeting Brisbane	• Government	<ul style="list-style-type: none"> • State Government • Public 	Safer Buildings Taskforce Meeting
	Conference Cairns	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • Public • RPEQs • Engineers • Local Government • State Government • Assessment Entity 	LGAQ Annual Conference
November	Webinar Online	<ul style="list-style-type: none"> • Mining and Resources • Private Sector 	<ul style="list-style-type: none"> • Engineers • RPEQs • Public • Assessment Entity 	AusIMM Webinar
	Webinar Online	<ul style="list-style-type: none"> • Government • Private Sector 	<ul style="list-style-type: none"> • Engineers • RPEQs • Assessment Entity 	IPWEAQ Webinar
	Meeting Brisbane	• Private Sector	• Assessment Entity	Institution of Civil Engineers (ICE) Meeting
	Meeting Brisbane	• Private Sector	• Assessment Entity	Engineers Australia Meeting



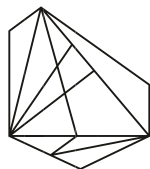
	Conference Sydney	<ul style="list-style-type: none"> • Mining and Resources • Government 	<ul style="list-style-type: none"> • Local Government • Councils • RPEQs • Public • Engineers 	International Mining and Resources Conference
	Presentations Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • RPEQs • Engineers • State Government 	Department of Energy and Public Works (QBuild) – RPEQ Awareness Sessions
	Forum Online	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • State Government 	Interstate Engineers Regulation Discussion Group
	Meeting Online	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • Federal Government 	New Zealand Ministry of Business, Innovation, and Employment Meeting
	Meeting Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • State Government • Public 	Safer Buildings Taskforce Meeting
December	Event Brisbane	<ul style="list-style-type: none"> • Private Sector 	<ul style="list-style-type: none"> • Engineers • Public • Students 	Global Engineering Talent Engineers Australia Event
	Presentation Brisbane	<ul style="list-style-type: none"> • Private Sector 	<ul style="list-style-type: none"> • RPEQs • Engineers 	Integrate ITS Presentation
January	NIL	N/A	N/A	N/A
February	Presentation Brisbane	<ul style="list-style-type: none"> • Mining and Resources • Building and Construction • Private Sector 	<ul style="list-style-type: none"> • Engineers • Students • RPEQs 	WSP Presentations



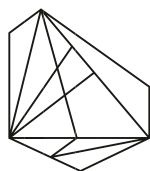
	Conference Brisbane	• Government	<ul style="list-style-type: none"> • Engineers • RPEQs • Public 	The Australian Institute of Health & Safety and Local Government Mutual Services Workplace Health and Safety Conference
	Meeting Online	• Government	• State Government	New South Wales Office of the Building Commissioner Meeting
	Meeting Online	• Private Sector	• Assessment Entity	Royal Institution of Naval Architects (RINA) Meeting
March	Webinar Online	• General	<ul style="list-style-type: none"> • Engineers • RPEQs • Industry Representatives • Assessment Entity 	BPEQ - Engineer your Future Webinar
	Meeting Online	• Private Sector	• Assessment Entity	ICE Meeting
	Meeting Online	• Private Sector	• Assessment Entity	RINA Meeting
	Meeting Brisbane	• Private Sector	<ul style="list-style-type: none"> • Engineers • RPEQs • Industry Representatives 	Bowen Basin Underground Geotechnical Society and Bowen Basin and Hunter Valley Open Cut Geotechnical Society Meeting
	Events Brisbane	• General	<ul style="list-style-type: none"> • Assessment Entity • Public • Engineers • Students • RPEQs 	BPEQ Hosted International Women's Day Event: <i>Women Rising</i>



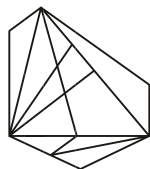
	Events Brisbane	<ul style="list-style-type: none"> • Universities 	<ul style="list-style-type: none"> • Students • Academics • Engineers • Assessment Entity • Industry Representatives 	<p>UQ Engineering Undergraduate Society Careers Day</p> <p>QUT Civil Engineering Student Society Networking Event</p> <p>UQ and QUT Networking Event</p> <p>AusIMM SQSC Networking Event</p>
	Conference Brisbane	<ul style="list-style-type: none"> • Mining and Resources • Private Sector 	<ul style="list-style-type: none"> • Assessment Entity • RPEQs • Industry Representatives 	AusIMM Underground Operators Conference
	Meeting Brisbane	<ul style="list-style-type: none"> • Private Sector 	<ul style="list-style-type: none"> • Engineers • RPEQs • Industry Representatives 	GHD Meeting
	Meeting Brisbane	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • State Government • Public 	Safer Buildings Taskforce Meeting
	Forum Online	<ul style="list-style-type: none"> • Private Sector • Government 	<ul style="list-style-type: none"> • State Government • Engineers • Industry Representatives 	Engineers Australia Regulatory Forum
	Forum Online	<ul style="list-style-type: none"> • Government 	<ul style="list-style-type: none"> • State Government 	State Government Engineering Regulators Forum
April	Webinar Online	<ul style="list-style-type: none"> • General 	<ul style="list-style-type: none"> • RPEQs 	BPEQ: Everything Renewals and Restoration Webinar
	Presentation Brisbane	<ul style="list-style-type: none"> • General 	<ul style="list-style-type: none"> • Assessment Entity • Public • RPEQs • Industry Representatives 	Engineers Australia Human Resources / Learning and Development Roundtable



	Presentation Brisbane	• Mining and Resources	• RPEQs • Engineers	Mining3 Presentation
	Meeting Brisbane	• Government • Private Sector	• Industry Representatives • Assessment Entity	Queensland Building and Construction Commission and Engineers Australia Meeting
	Meeting Brisbane	• Government	• State Government • Public	Safer Buildings Taskforce Meeting
	Events Brisbane	• Universities	• Students • Academics • Engineers • Assessment Entity	QUT Fellowship of Medical Engineers Industry Night AusIMM SQSC Network Event QUT Electrical Engineering Student Society Industry Night QUT Gender Equity in Engineering Makes Sense Women in Science, Technology, Engineering and Maths Industry Night
May	Webinar Online	• General	• Public • Engineers • RPEQs • Industry Representatives • Assessment Entity • Students	BPEQ Website Webinar
	Presentation Brisbane	• Government	• Industry Representatives • Engineers • RPEQs • State Government • Local Government • Councils	Sunwater Presentation



	Presentation Brisbane	• Private Sector	• Engineers • RPEQs • Industry Representatives	FYFE Presentation
	Meeting Brisbane	• Government	• State Government • Public	Safer Buildings Taskforce Meeting
	Events Brisbane	• Universities	• Students • Academics • Engineers • Assessment Entity	UQ Mechatronics and Robotics Society Networking Night QUT Electrical Engineering Student Society Trivia Night Griffith Engineering and Electronics Club Industry Night
June	Presentation Brisbane and Online	• Government	• Engineers • RPEQs • State Government	Department of Transport and Main Roads Presentation
	Meeting Brisbane	• Private Sector	• Engineers • RPEQs • Industry Representatives	Boeing Defence Australia Meeting
	Forum Online	• Government	• State Government	State Government Engineering Regulators
	Presentation Brisbane	• Universities	• Assessment Entity • Academics	Engineers Australia Deans Lunch
	Presentation Brisbane	• Private Sector	• Engineers • RPEQs • Industry Representatives	ADG Engineers Australia Presentation



	Meeting Online	• Private Sector	• Assessment Entity	Engineers Australia Meeting
	Meeting Online	• Private Sector	• Assessment Entity	Professionals Australia Meeting
	Meeting Online	• Private Sector	• Assessment Entity	Institution of Civil Engineering (ICE) Meeting
	Meeting Online	• Private Sector	• Engineers • RPEQs	Engineering New Zealand Meeting

Embedding human rights

As a public entity, BPEQ is committed to compliance with, and furthering the objects of the *Human Rights Act 2019 (HR Act)*, which commenced on 1 January 2020. BPEQ has implemented processes to embed the HR Act to ensure we act and make decisions that are compatible with human rights.

BPEQ's compliance functions incorporate the HR Act into all advice provided to the Board.

The Board's Complaints Management Policy provides guidance on how BPEQ should manage complaints, including alleged human rights contraventions, against Board members and BPEQ staff.

In February 2023, BPEQ staff completed human rights training through the Queensland Human Rights Commission.

As part of our review of internal policies and procedures, the HR Act was considered and incorporated as appropriate.

In the reporting period, 1 July 2022 to 30 June 2023, BPEQ did not receive any human rights complaints (an alleged contravention of section 58(1) of the HR Act by a public entity in relation to an act or decision of the public entity).

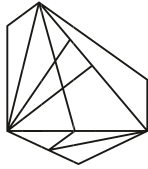
Information systems and recordkeeping

In accordance with the *Public Records Act 2002*, BPEQ uses record keeping best practices to identify, capture and maintain complete and accurate records which are retained in an accessible and useable format that preserves the evidential integrity of those records for as long as they are required.

Privacy and right to information

BPEQ is subject to the *Information Privacy Act 2009* and the *Right to Information Act 2009*. These Acts set out how Queensland Government agencies should collect, store, use and disclose personal information and how individuals can access and apply to amend documents containing their personal information.

The Registrar is the contact person for Right to Information matters and is available to assist applicants seeking information from BPEQ.



Applications can be addressed to:

The Registrar

Board of Professional Engineers of Queensland
GPO Box 5216
BRISBANE QLD 4000

Or delivered in person to:

Level 6, 288 Edward Street
BRISBANE QLD 4000

Or applicants may contact the Board through the Right to Information portal on the BPEQ website at:

<http://www.bpeq.qld.gov.au/right-to-information>

Access to documents

Facilities for examining documents and obtaining copies are available from the BPEQ office at Level 6, 288 Edward Street, Brisbane, Queensland.

The register of RPEQs is open for inspection, free of charge, at the BPEQ office by members of the public during ordinary office hours. A person may obtain a copy of the register, or a part of it, on payment of the prescribed fee under the *Professional Engineers Regulation 2019* of \$44.50 plus \$2.60 for each page.

Various documents are also made available online.

Categories of documents

BPEQ maintains the following categories of documents:

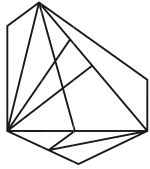
- personal registration files of natural persons
- files on formerly registered professional engineering companies
- files on formerly registered professional engineering units
- register of RPEQs
- minutes of board meetings
- files on the case management of complaints
- files on the case management of investigations
- files on the case management of prosecutions
- files on BPEQ activities
- general files
- policies of the BPEQ.

Open data and publication of information

As part of the Queensland Government's commitment to open government, BPEQ provides a dataset of RPEQs for access by the public through the Queensland Government Open Data Portal. BPEQ also releases and publishes other information for stakeholders.

The full register of RPEQs (both past and present) is available for inspection at the BPEQ office. A directory of current RPEQs can be viewed online at www.bpeq.qld.gov.au.

BPEQ's website contains other information relevant to RPEQs, the public, industry and government. BPEQ also develops case notes and practice notes, and publishes news updates on the BPEQ website.



Consultancies

BPEQ is required to publish certain annual report content through the Queensland Government's Open Data portal. The BPEQ consultancies report can be found at <https://data.qld.gov.au>.

Overseas travel

BPEQ is required to publish certain annual reporting content through the Queensland Government Open Data Portal. An overseas travel expenditure was not required due to overseas travel not being undertaken by any BPEQ Board members or staff.

Information security attestation

BPEQ has regard to Information Security Policy (IS18:2018) and complies with information security standards.

Compliments and Complaints

BPEQ has published a Compliments and Complaints page to the BPEQ website. This page is available to anyone who wishes to send in any compliments, complaints and feedback directed at members and employees of BPEQ.

Enquiries to BPEQ

Members of the public can get in touch with BPEQ via the following options:

- By email at admin@bpeq.qld.gov.au
- By phone on 07 3210 3100
- By using the online Contact Us form available at www.bpeq.qld.gov.au.

All methods of contact are published on the BPEQ website.

BPEQ's Registrations and Corporate Services staff are primarily responsible for receiving and triaging all incoming enquiries to ensure these are responded to and addressed appropriately.

Internal audit

BPEQ adopts best practice financial and operational management across its functions. BPEQ's financial management and other operational systems are subject to multiple internal checks and balances to ensure financial and operational risks and issues are well managed.

BPEQ received no direction from the Minister to establish an internal audit function, nor did BPEQ consider it appropriate or necessary to do so due to the size of the organisation and BPEQ's resources.

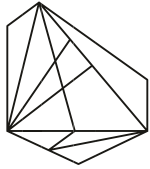
External audit

UHY Haines Norton were engaged by the Queensland Audit Office to undertake the external audit of BPEQ. The full audit was carried out during July and August 2023.

The interim findings of the external audit were provided by UHY Haines Norton on 11 July 2023.

The audit certification of financial statements was provided by the Queensland Audit Office on 31 August 2023.

The independent auditor's report is contained in this Annual Report.



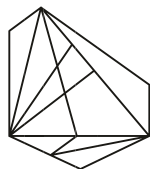
Financial Performance Summary

The PE Act requires all costs associated with the regulation of engineers as RPEQs, including BPEQ's costs of administration of the PE Act, to be met through revenue from the fees paid by registrants under the PE Act.

The full year practising registration fees for 2022-23 were set at \$313.25.

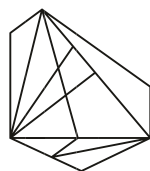
Major areas of expenditure and outgoings included managing complaints and investigations, wages and salaries, accommodation expenses and administration expenses.

BPEQ's full financial statements – opening balance as of 1 July 2022 and total revenue and expenditure in 12 months from 1 July 2022 to 30 June 2023 – are included in this Annual Report.



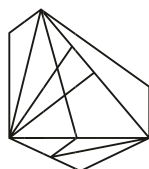
Glossary

AIRAH	Australian Institute of Refrigeration, Air Conditioning and Heating
AMR	Automatic Mutual Recognition
Assessment entity	An industry body that has been approved to provide an assessment scheme for the purpose of assessing engineer's qualifications and competencies
ATL	Accumulated time leave
AusIMM	Australasian Institute of Mining and Metallurgy
BPEQ	Board of Professional Engineers of Queensland (used to refer to the organisation as whole; 'The Board' is used when referring to decisions or actions of Board members)
CIBSE	Chartered Institution of Building Services Engineers
CPD	Continuing professional development
CRR	Continuing registration requirements
Department	Department of Energy and Public Works
EA	Engineers Australia
FTE	Full time equivalent
HR Act	<i>Human Rights Act 2019</i>
IChemE	Institution of Chemical Engineers
ICI	Institute of Civil Infrastructure Australia (ICI)
IStructE	Institution of Structural Engineers
IPWEAQ	Institute of Public Works Engineering Australasia (Queensland Division)
KPIs	Key Performance Indicators
Minister	Minister for Public Works and Procurement and Minister for Energy, Renewables and Hydrogen
MOU	Memorandum of Understanding
PA	Professionals Australia
PE Act	<i>Professional Engineers Act 2002</i>
PSA	<i>Public Sector Act 2022</i>
QBCC	Queensland Building and Construction Commission
RINA	Royal Institute of Naval Architects (Australia)
RPEQ	Registered Professional Engineer of Queensland
TOIL	Time off in lieu



Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference (page number)
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	5
Accessibility	Table of contents	ARRs – section 9.1	3
	Glossary		44
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information licensing	<i>QGEA – Information licensing</i> ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	6
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	17
	Agency objectives and performance indicators	ARRs – section 11.2	18
	Agency service areas and service standards	ARRs – section 11.3	18
Financial performance	Summary of financial performance	ARRs – section 12.1	43
Governance – management and structure	Organisational structure	ARRs – section 13.1	15
	Executive management	ARRs – section 13.2	10
	Government Bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	16, 40

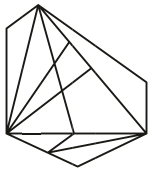


	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	40
	Queensland Public Service Values	ARRs – section 13.6	N/A
Governance – risk management and accountability	Risk management	ARRs – section 14.1	23
	Audit committee	ARRs – section 14.2	14
	Internal audit	ARRs – section 14.3	42
	External scrutiny	ARRs – section 14.4	42
	Information systems and recordkeeping	ARRs – section 14.5	40
	Information security attestation	ARRs – section 14.6	42
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	16
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	16
Open Data	Statement advising publication of information	ARRs – section 16	41
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	47
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	47

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

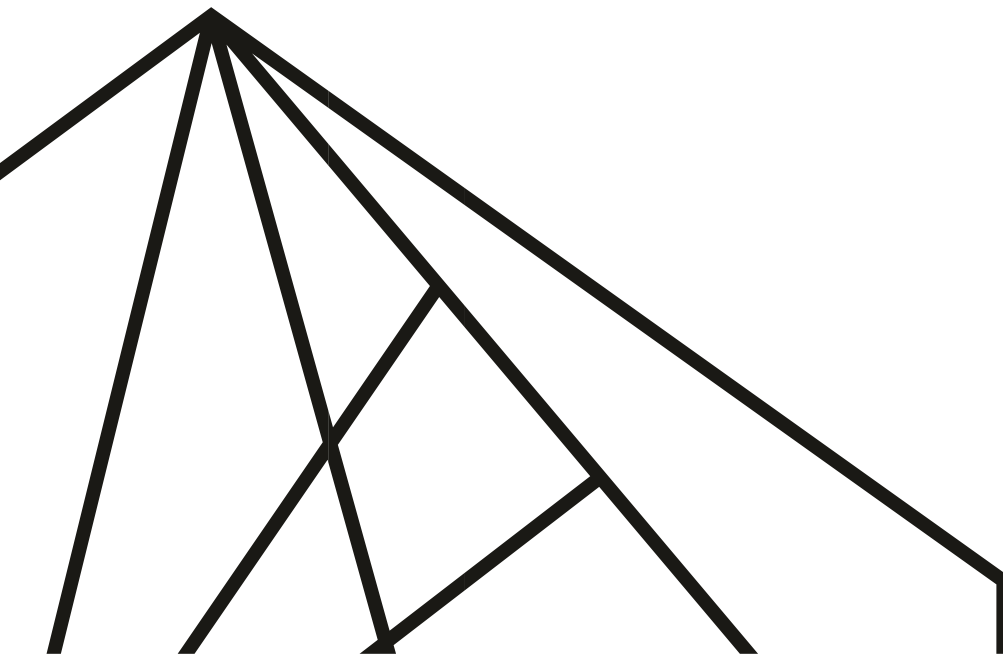
ARRs *Annual report requirements for Queensland Government agencies*



BOARD OF
**PROFESSIONAL
ENGINEERS**
OF QUEENSLAND

Financial Statements

for the reporting period ended 30 June 2023



**Board of Professional
Engineers of Queensland
Financial statements
30 June 2023**

Board of Professional Engineers of Queensland

Financial statements - 30 June 2023

Contents

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Financial statements	
Statement of profit or loss and other comprehensive income	2
Statement of financial position	3
Statement of changes in equity	4
Statement of cash flows	5
Notes to the financial statements	6
Management certificate	22

These financial statements cover the Board of Professional Engineers of Queensland (the Board).

The financial statements are presented in Australian dollars which is The Board of Professional Engineers of Queensland's functional and presentation currency.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest dollar unless otherwise stated.

The Board of Professional Engineers of Queensland is a Queensland Government Statutory Body established under the *Professional Engineers Act 2002*.

The head office and principal place of business of the Board is:

Level 6, 288 Edward Street
Brisbane QLD 4000

A description of the nature of the Board's operations and its principal activities is included in the notes to the financial statements.

Board of Professional Engineers of Queensland
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Income			
Fees and other receipts	3	4,718,547	4,371,477
Interest revenue	4	260,747	43,869
Total income		<u>4,979,294</u>	<u>4,415,346</u>
Expenses			
Administrative expenses	5	(856,806)	(1,036,335)
Employee expenses	6	(2,485,983)	(2,066,363)
Investigation and legal expenses		(403,521)	(586,829)
Depreciation and amortisation		(323,415)	(310,497)
Finance costs		(36,414)	(22,470)
		<u>(4,106,139)</u>	<u>(4,022,494)</u>
Operating result		<u>873,155</u>	<u>392,852</u>
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income		<u>873,155</u>	<u>392,852</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Board of Professional Engineers of Queensland
Statement of financial position
As at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	7	9,866,083	8,515,317
Receivables	8	116,902	202,035
Prepayments	9	97,615	47,733
Total current assets		10,080,600	8,765,085
Non-current assets			
Right-of-use assets	10	1,143,383	1,466,797
Intangible assets	11	23,638	-
Total non-current assets		1,167,021	1,466,797
Total assets		11,247,621	10,231,882
LIABILITIES			
Current liabilities			
Payables	12	11,868	65,035
Contract liabilities	13	4,446,223	4,008,528
Lease liabilities	10	309,648	288,128
Accrued expenses	14	20,691	18,108
Provision for employee benefits	15	195,583	140,053
Provision for legal expenses		-	20,000
Total current liabilities		4,984,013	4,539,852
Non-current liabilities			
Lease liabilities	10	888,694	1,198,342
Provision for employee benefits	15	63,633	55,562
Total non-current liabilities		952,327	1,253,904
Total liabilities		5,936,340	5,793,756
Net assets		5,311,281	4,438,126
EQUITY			
Accumulated surplus		5,311,281	4,438,126
Total equity		5,311,281	4,438,126

The above statement of financial position should be read in conjunction with the accompanying notes.

Board of Professional Engineers of Queensland
Statement of changes in equity
For the year ended 30 June 2023

	Accumulated surplus \$
Balance at 1 July 2021	<u>4,045,274</u>
Operating result	392,852
Other comprehensive income	-
Total comprehensive income for the year	<u>392,852</u>
Balance at 30 June 2022	<u>4,438,126</u>
 Balance at 1 July 2022	 <u>4,438,126</u>
Operating result	873,155
Other comprehensive income	-
Total comprehensive income for the year	<u>873,155</u>
Balance at 30 June 2023	<u>5,311,281</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Board of Professional Engineers of Queensland
Statement of cash flows
For the year ended 30 June 2023

	2023	2022
Notes	\$	\$
Cash flows from operating activities		
<i>Inflows:</i>		
Fees and other receipts	5,109,080	4,634,287
Penalties and costs	26,286	16,285
Interest revenue	226,702	43,869
GST input tax credit from ATO	198,560	191,935
GST collected from customers	251	992
<i>Outflows:</i>		
Employee expenses	(2,419,799)	(1,969,749)
Board member expenses	(94,847)	(102,931)
Administrative expenses	(726,478)	(1,098,663)
Investigations and legal expenses	(423,521)	(586,829)
Interest elements of lease payments	(36,414)	(22,470)
GST paid to suppliers	(197,037)	(200,497)
GST remitted to ATO	(251)	(992)
Net cash provided by operating activities	1,662,532	905,237
Cash flows from investing activities		
Payments for intangible assets	(25,245)	-
Net cash used in from investing activities	(25,245)	-
Cash flows from financing activities		
Principal elements of lease payments	(286,521)	(207,442)
Net cash used in financing activities	(286,521)	(207,442)
Net increase in cash and cash equivalents	1,350,766	697,795
Cash and cash equivalents at the beginning of the financial year	8,515,317	7,817,522
Cash and cash equivalents at end of the financial year	7 9,866,083	8,515,317

The above statement of cash flows should be read in conjunction with the accompanying notes.

Contents of the notes to the financial statements

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1 Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the Board of Professional Engineers of Queensland as an individual entity.

The objectives of the Board of Professional Engineers of Queensland are to protect the public by ensuring professional engineering services are provided by a registered professional engineer in a professional and competent way, to maintain public confidence in the standard of services provided by registered professional engineers, and to uphold the standards of practice of registered professional engineers.

(a) Statement of compliance

The Board of Professional Engineers of Queensland has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019* and *Financial Accountability Act 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with the requirements of the Australian Accounting Standards - Simplified Disclosures Requirements and Interpretations applicable to not-for-profit entities. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ending 30 June 2023, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board of Professional Engineers of Queensland has applied those requirements applicable to not-for-profit entities, as the Board is a not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

(i) New and amended standard adopted by the Board

The Board applies Australian Accounting Standards and Interpretations in accordance with their respective commencement date.

None of the new standards and amendments to standards that are mandatory for the first time for the financial period beginning 1 July 2022 affected any of the amounts recognised in the current period and are not likely to affect future periods.

(b) The reporting entity

The financial report covers the Board of Professional Engineers of Queensland as an individual entity.

(c) Revenue recognition

Revenue is recognised in terms of AASB15 *Revenue from Contracts with Customers*. The Board has identified its performance obligations in its contracts with customers and recognises revenue as or when the performance obligations are satisfied.

Renewal fees, registration fees and restoration fees are levied in accordance with *Professional Engineers Regulation 2019*. Under this legislation, the registration period finishes at 30 June each year. Registrants who do not renew their registration are removed from the Board's register.

Further details on revenue recognition for each income stream are set out below.

Application fees

Application fees are non-refundable upfront fees. These are recognised as revenue in the year in which the registration fee is first recognised, being the period in which the performance of obligations of the Board in respect of the fees have been satisfied.

Registration fees

Registration fees are recognised when received, being when the performance obligations of the Board in respect of the fees have been satisfied.

1 Summary of significant accounting policies (continued)

(c) Revenue recognition (continued)

Renewal fees

Renewal fees are paid by members for the continuing right to be accredited by the Board of Professional Engineers of Queensland. These are levied annually in advance and are recognised as a contract liability at year end. The renewal fees are then recognised as revenue progressively over the renewal period in line with satisfaction of the performance obligations of the Board.

Restoration and processing fees

Restoration and processing fees are recognised when received, being when the performance obligations of the Board in respect of fees have been satisfied.

Penalties and costs

Penalties and Costs recognised upon receipt from The State Penalties Enforcement Registry.

Interest revenue

Interest Revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Other revenue

Other revenue including cost recoveries received in the year are recognised upon receipt.

(d) Contract liabilities

Contract liabilities arise from contracts with customers (registered engineers) whereby the Board has received consideration from the customer but still has an obligation to perform a service.

Annual renewal fees received during April, May and June 2023 and registration fees in June 2023 for the registration year commencing 1 July 2023 are recognised as contract liabilities in 2023.

(e) Cash and cash equivalents

For financial reporting purposes, cash includes all cash at bank, on hand and deposits at call with financial institutions.

(f) Receivables

Receivables are recognised at the amount due at the time of sale or service delivery. The collectability of receivables is assessed periodically with an allowance being made for impairment. No debts were written off this financial year.

(g) Property, plant and equipment

All items of property, plant and equipment with a cost or other value in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Cost is used for the initial recording of all non-current asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

Depreciation of property, plant and equipment

Property, plant and equipment has been recorded in the financial report at cost less accumulated depreciation. Depreciation on all plant and equipment has been calculated on a straight-line basis so as to allocate the cost of each asset progressively over its estimated useful life to the Board. For each class of depreciable asset the following depreciation rates are used:

- Leasehold improvements 20% - 25%

1 Summary of significant accounting policies (continued)

(h) Leases

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Board.

The Board has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. An asset is considered low value where it is expected to cost less than \$10,000 when new. Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

The Board leases office spaces and IT equipment. Rental contracts are typically made for fixed periods of 12 months to 4 years, but may have extension options as described below.

Contracts may contain both lease and non-lease components. The Board allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Board is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable,
- variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date,
- amounts expected to be payable by the Board under residual value guarantees,

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases of the Board, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

The incremental borrowing rate used is the fixed rate loan rate published by the Queensland Treasury Corporation that correspond to the lease's commencement date and lease term.

The Board is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

1 Summary of significant accounting policies (continued)

(h) Leases (continued)

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- any lease payments made at or before the commencement date less any lease incentives received,
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Board is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

(i) Intangible assets

(i) Computer software

Acquired computer software licences are initially capitalised at cost which includes the purchase prices (net of any discounts and rebates) and other directly attributable costs of preparing the asset for its intended use. Direct expenditures including employee costs, which enhance or extend the performance of computer software beyond its specifications and which can be reliably measured, are added to the original cost of the software. Costs associated with maintaining the computer software are expensed off when incurred.

Computer software licences are subsequently carried at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised to profit or loss using the straight-line method over their estimated useful lives of 5 years.

(j) Payables

Trade creditors are recognised upon receipt of the goods and services ordered at the agreed purchase price. The amounts are non-interest bearing and are normally paid within the terms stated on the creditor's invoice.

(k) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised in the statement of financial position when the Board becomes party to the contractual provisions of the financial instrument.

Classification and subsequent measurement

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at cost
- Receivables - held at amortised cost
- Payables - held at amortised cost

The Board does not enter into transactions for speculative purposes, nor for hedging. The Board holds no financial assets classified at fair value through profit and loss.

(l) Employee benefits

Employer superannuation contributions, annual leave and long service leave are regarded as employee benefits. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits.

1 Summary of significant accounting policies (continued)

(I) Employee benefits (continued)

Annual leave and long service leave

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability that the employees may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of the cash flows.

Provision for employee benefits represents amounts accrued for annual leave and long service leave. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Board does not have an unconditional right to defer the settlement of these amounts for at least 12 months after the end of the reporting period. The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates.

The Registrar is employed by the Board on a full-time basis. The Senior Finance Officer is employed by the Board on a permanent part-time basis. Both positions are paid by the Department of Energy and Public Works therefore all benefits specific to these positions are recognised in the Department of Energy and Public Works' financial statements, with all expenses being reimbursed by the Board on a monthly basis. One public servant is on a higher duties secondment to the Board, is included in the Board FTE count and not in the public servant FTE count. Twenty-one staff members are employed directly with the Board and all benefits specific to these positions have been included in the respective account balances.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Employer superannuation contributions

Superannuation benefits are provided through either defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust), in accordance with employees' conditions of employment and employee instructions as to superannuation plans (where applicable).

Defined contribution plans - Employer contributions are based on rates specified under conditions of employment. The Board's contributions are expensed when they become payable at each fortnightly pay period.

Defined benefit plan - The liability for the Queensland Government's defined benefit obligations is held on a whole-of-government basis. Employer contributions to the defined benefit plan is based on rates determined on the advice of the State Actuary. The Board's contributions are expensed when they become payable at each fortnightly pay period. The Board's obligations to the defined benefit plan is limited to those contributions paid.

Key management personnel and remuneration

Key management personnel and remuneration disclosures are made in accordance with FRR 3C *Employee Benefit Expenses and Key Management Personnel Remuneration* of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury. Refer to note 6 for the disclosures on key management personnel and remuneration.

1 Summary of significant accounting policies (continued)

(m) Prepayments and insurance

Professional insurance and insurance for Board members and officers is paid annually in advance in April each year. The prepaid component is recorded as a current asset.

(n) Taxation

The Board is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of the Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

The Board's income from fees is exempt from GST in accordance with Division 81 Written Determination. Input tax credits receivable from, and GST payable on income from sources other than fees to the Australian Tax Office are recognised. The net GST amounts are included with other receivables and payables in the statement of financial position.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australia Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(o) Presentation matters

Current / non-current classification - Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Board does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

2 Critical accounting estimates and judgements

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

Key estimates

Impairment

In assessing impairment, management estimates the recoverable amount of each asset based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

The Board reviews receivables for legal costs and penalties awarded on a case by case basis. Where there is significant doubt on the recoverability of a receivable for legal costs and penalties, the Board reviews historic receipts to form an opinion on the likelihood of recoverability.

Where an asset's carrying value exceeds its recoverable amount, an impairment loss is recorded.

No additional receivables have been recognised for recovery of legal costs during 2022-23 due to doubts of recoverability. Refer to note 16 for details of contingent assets relating to legal cases.

3 Fees and other receipts

	2023 \$	2022 \$
Application fees	141,753	123,331
Registration fees	409,276	337,646
Renewal fees	3,949,409	3,676,378
Restoration and processing fees	191,823	217,837
Penalties and costs	26,286	16,285
Total	<u>4,718,547</u>	<u>4,371,477</u>

4 Interest revenue

	2023 \$	2022 \$
Cheque account	10,292	1,623
Cash management	250,455	42,246
Total	<u>260,747</u>	<u>43,869</u>

5 Administrative expenses

	2023 \$	2022 \$
Accounting and Audit fees*	25,590	15,308
Advertising	130,774	160,467
Bank charges	68,313	49,555
CPD Audit fees	51,136	24,911
Members expenses	94,847	102,931
Rent/Electricity/Car parking	26,565	40,154
Office maintenance	25,989	12,556
Telephone	11,545	11,804
Printing and stationery	22,005	15,347
Postage and couriers	8,053	27,403
Insurance	21,098	19,296
Travel	28,237	32,576
Subscriptions	57,896	55,978
Office systems (includes computer maintenance)	185,180	285,565
Organisation review	-	23,608
Other	99,578	158,876
Total	<u>856,806</u>	<u>1,036,335</u>

*Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$9,100 (2022: \$8,450). There are no non-audit services included in this amount.

6 Employee expenses

	2023 \$	2022 \$
Salaries and wages	2,261,829	1,875,890
Superannuation	224,154	190,473
Total	<u>2,485,983</u>	<u>2,066,363</u>

	2023	2022
Number of employees as at 30 June including both full-time employees and part-time employees measured on a full-time equivalent basis	22.1	21
Number of Board members during the year	9	7

The following persons were Board members of the Board of Professional Engineers of Queensland during the whole of the financial year and up to the date of this report, unless otherwise stated:

Ms Evelyn Storey (completed term on 17 August 2022)
Ms Suzy Cairney
Prof Maureen Hassall
Ms Yvonne Pengilly (completed term on 17 August 2022)
Ms Suzanne Burrow
Mr Christopher Edwards
Mr Andrew Seccombe
Ms Loren Hickey (appointed on 18 August 2022)
Ms Emma Eriksson (appointed on 18 August 2022)

Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Board during 2022-23.

Position	Responsibilities	Current incumbents
		Contract classification and appointment authority
Chairperson of the Board	The Chairperson of the Board responsible for the strategic leadership, guidance and effective oversight of the management of the Board, including its operational and financial performance.	Governor in Council
Board Member	Responsible for the strategic guidance and effective management, operational and financial performance of the Board.	Governor in Council
Registrar	The Registrar is responsible for the operational management of the business of the Board.	<i>Public Sector Act 2022</i>

6 Employee expenses (continued)

Key Management Personnel (continued)

Executive Remuneration 1 July 2022 - 30 June 2023

Position	Short Term Employee Benefits		Long term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
	Monetary expenses	Non-Monetary Benefits				
Andrew Seccombe - Chair	4,500	-	-	728	-	5,228
Evelyn Storey - Member (to 17 August 2022)	457	-	-	58	-	515
Suzy Cairney - Member	3,500	-	-	446	-	3,946
Maureen Hassall - Member	3,500	-	-	446	-	3,946
Yvonne Pengilly - Member (to 17 August 2022)	3,957	-	-	504	-	4,461
Suzanne Burow - Member	3,500	-	-	446	-	3,946
Christopher Edwards - Member	3,500	-	-	446	-	3,946
Timea Steptoe - Registrar (from 11 July 2022)	109,467	-	-	14,020	-	123,487
Loren Hickey - member (from 18 August 2022)	3,043	-	-	388	-	3,431
Emma Eriksson - member (from 18 August 2022)	3,043	-	-	388	-	3,431
Total Remuneration	138,467	-	-	17,870	-	156,337

* The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy and Public Works with all expenses being reimbursed by the Board on a monthly basis.

** The Board member Yvonne Pengilly was previously not remunerated as she was already employed within another entity by the Queensland Government until May 2021. Following Yvonne Pengilly's departure from the other entity, there was \$3,500 back pay for 2021-2022 as an appointed member of the Board which was processed in 2023.

6 Employee expenses (continued)

Key Management Personnel (continued)

Executive Remuneration 1 July 2021 - 30 June 2022

Position	Short Term Employee Benefits		Long term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
	Monetary expenses	Non-Monetary Benefits				
Andrew Seccombe - Chair	4,875	-	-	492	-	5,367
Kylie Mercer - Registrar (to 31 October 2021)	49,395	-	1,121	4,731	-	55,247
Amanda Allen - Acting Registrar (from 15 December 2021)	61,463	700	1,252	5,673	-	69,088
Evelyn Storey - Member	3,500	-	-	446	-	3,946
Suzy Cairney - Member	3,500	-	-	446	-	3,946
Maureen Hassall - Member	3,500	-	-	446	-	3,946
Yvonne Pengilly - Member	-	-	-	-	-	-
Suzanne Burow - Member	3,500	-	-	446	-	3,946
Christopher Edwards - Member	3,500	-	-	446	-	3,946
Total Remuneration	133,233	700	2,373	13,126	-	149,432

* The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy and Public Works with all expenses being reimbursed by the Board on a monthly basis.

** The Board member Yvonne Pengilly was previously not remunerated as she was already employed within another entity by the Queensland Government until May 2021. Following Yvonne Pengilly's departure from the other entity, there was \$3,500 back pay for 2021-2022 as an appointed member of the Board which was processed in 2023.

No Key Management Personnel remuneration packages provide for performance or bonus payments.

Short term employee expenses which include:

Salaries, allowances and leave entitlements earned and expenses for the entire year or for that part of the year during which the employee occupied the specified position.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses - mainly superannuation contributions; and

Termination benefits - include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

The disclosures above focus on the expenses incurred by the Board during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the statement of profit or loss and other comprehensive income.

7 Cash and cash equivalents

	2023 \$	2022 \$
Cash at bank	252,571	316,668
QTC Investment Account	9,613,512	8,198,649
	<u>9,866,083</u>	<u>8,515,317</u>

8 Receivables

	2023 \$	2022 \$
GST receivable	56,922	58,337
PAYG withholding tax receivable	-	138,639
Other receivables	59,980	5,059
	<u>116,902</u>	<u>202,035</u>

The PAYG withholding (PAYGW) tax receivable balance arose during the prior financial year due to duplication of payments to the Australian Taxation Office (ATO) in error relating to the PAYGW withheld from employees' payroll payments. The error arose due to payment by both the Board and the external payroll provider. The balance was recovered from the ATO.

9 Prepayments

	2023 \$	2022 \$
Insurance prepayment	14,865	16,178
Other prepayment	82,750	31,555
	<u>97,615</u>	<u>47,733</u>

10 Leases

The statement of financial position shows the following amounts relating to leases:

	2023 \$	2022 \$
Office space	1,107,567	1,416,655
IT equipment	35,816	50,142
	<u>1,143,383</u>	<u>1,466,797</u>

Movements schedule

Right-of-use assets

Carrying amount at 1 July	1,466,797	684,543
Additions	-	1,545,442
Other adjustments*	-	(521,426)
Depreciation	(323,414)	(241,762)
Carrying amount at 30 June	<u>1,143,383</u>	<u>1,466,797</u>

*The adjustments relate to the remeasuring the lease liability for the previous premises which had included in the lease term, the expectation of exercising the option period. Upon not exercising the option period, the lease liability is remeasured and the right-of-use assets adjusted accordingly.

10 Leases (continued)

The Board has leases for the main office and some IT equipment. With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the statement of financial position as a right-of-use asset and a lease liability. The Board classifies its right-of-use assets in a consistent manner to its property, plant and equipment (see note). The office space lease is for the business and with a 5 (2022: 5) year term, with rent payable monthly in advance. Minimum lease repayments may be increased by 3% (2022: 3%) per annum. There is no option to renew the lease at the end of the term on 1 February 2027.

Each lease generally imposes a restriction that, unless there is a contractual right for the Board to sublet the asset to another party, the right-of-use asset can only be used by the Board. Leases are either non-cancellable or may only be cancelled by incurring a substantive termination fee.

	2023 \$	2022 \$
Lease liabilities		
Current	309,648	288,128
Non-current	888,694	1,198,342
	<u>1,198,342</u>	<u>1,486,470</u>

Future lease payments in relation to lease liabilities as at year end are as follows:

	2023 \$	2022 \$
Within one year	338,127	324,542
Later than one year but not later than five years	921,347	1,259,473
Less: effect of discounting	(61,132)	(97,545)
	<u>1,198,342</u>	<u>1,486,470</u>

Amount recognised in the statement of profit or loss and other comprehensive income:

	2023 \$	2022 \$
Interest expense (included in finance costs)	36,414	22,470

11 Intangible assets

	Computer software \$
At 1 July 2022	
Cost	-
Accumulated amortisation	-
Net book amount	-
Year ended 30 June 2023	
Opening net book amount	-
Additions	25,245
Amortisation charge	(1,607)
Closing net book amount	23,638
At 30 June 2023	
Cost	25,245
Accumulated amortisation	(1,607)
Net book amount	23,638

12 Payables

	2023 \$	2022 \$
Trade payables	8,802	52,356
Other payables	3,066	12,679
	<u>11,868</u>	<u>65,035</u>

13 Contract liabilities

	2023 \$	2022 \$
Renewal fees (unearned revenue)	<u>4,446,223</u>	<u>4,008,528</u>

14 Accrued expenses

	2023 \$	2022 \$
Accrued wages	<u>20,691</u>	<u>18,108</u>

15 Provision for employee benefits

	Current \$	2023 Non- current \$	Total \$	Current \$	2022 Non- current \$	Total \$
Annual leave	195,583	-	195,583	140,053	-	140,053
Long service leave	-	63,633	63,633	-	55,562	55,562
	195,583	63,633	259,216	140,053	55,562	195,615

16 Contingencies

(a) Contingent liabilities

As at 30 June 2023 there were no contingent liabilities (2022: \$nil).

(b) Contingent assets

All successful legal cases in both the current and prior financial periods have been reviewed by the Board, taking into account member circumstances, debtor age, amount received and the consistency of payments. The Board has not recognised any amounts in the financial statements or made disclosure as the inflow of economic benefits are less than probable.

17 Commitment for expenditure

The Board had no capital commitments of a material nature at 30 June 2023 (2022: \$nil).

18 Related party transactions

There were no related party transactions during the financial year ended 30 June 2023 and 30 June 2022.

19 Events occurring after the reporting period

There are no events occurring after the balance date that materially affect the financial statements at 30 June 2023.

20 Financial Instruments

Categorisation of Financial Instruments

The Board's financial instruments consist mainly of deposits with financial institutions, receivables and payables.

The totals for each category of financial instrument, measured in accordance with AASB 9 *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

	2023 \$	2022 \$
Category		
Financial assets		
Financial assets measured at amortised cost		
Cash and cash equivalents	9,866,083	8,515,317
Receivables*	59,980	5,059
Total	<u>9,926,063</u>	<u>8,520,376</u>
Financial liabilities		
Financial liabilities measured at amortised cost		
Payables	11,868	65,035
Lease liabilities	1,198,342	1,486,470
Total	<u>1,210,210</u>	<u>1,551,505</u>

* Receivables that are not financial instruments (statutory obligation to Australian Taxation Office) are not included.

21 Climate related risk disclosure

Queensland Government has published a wide range of information and resources on climate change risks, strategies and actions and the Board supports these publications (<https://www.qld.gov.au/environment/climate/climate-change>).

The Board and senior leadership team consider climate-related and sustainability matters including climate-related risks and opportunities when assessing material accounting judgements and estimates used in preparing its financial report in line with the Board's strategies, risk management process and operations.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the Board.

**Board of Professional Engineers of Queensland
Management certificate
30 June 2023**

These general purpose financial statements have been prepared pursuant to section 62(1)(a) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements.

In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) The prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) The statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Board of Professional Engineers of Queensland for the financial year ended 30 June 2023 and of the financial position of the Board at the end of that year.

We acknowledge responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Andrew Seccombe

BEng (Civil Engineering), MEng (Structural),
AusIMM CP (Geotech), RPEQ

Chairperson



Timea Steptoe

Registrar
Board of Professional Engineers of Queensland

30 / 08 / 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of the Board of Professional Engineers of Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Board of Professional Engineers of Queensland.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the entity's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements


Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



31 August 2023

Jacqueline Thornley
as delegate of the Auditor-General

Queensland Audit Office
Brisbane